

ANNUAL REPORT OF  
THE AUDITOR FOR THE  
PHILIPPINE ISLANDS

FISCAL YEAR ENDED JUNE 30 1905

W. A. RANDALL



# REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS

TO THE

SECRETARY OF WAR, THE GOVERNOR-GENERAL OF  
THE PHILIPPINE ISLANDS, AND THE UNITED  
STATES PHILIPPINE COMMISSION

FOR THE

\*FISCAL YEAR ENDED JUNE 30, 1905

MANILA  
BUREAU OF PRINTING  
1906



## CONTENTS.

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	Page.
Organization and personnel.....	1
Number of accounts received and examined.....	2
Volume of the audit, by divisions.....	3
The Bookkeeping Division.....	5
The Customs Division.....	9
Customs refunds .....	9
Export duties collected and subject to refund.....	10
Refunds of excess collections classified.....	10
The arrastre plant.....	11
Customs stamps .....	12
The Postal Division.....	12
The postage-stamp account.....	13
The Miscellaneous Division.....	14
The Provincial Division.....	15
Internal-revenue collections and distribution.....	17
Internal-revenue collections, Act No. 1189.....	19
Refund of internal-revenue collections to provinces and municipalities..	20
The internal-revenue stamp account, old series.....	20
Documentary stamp account.....	22
Internal-revenue stamp account, new series.....	22
Internal-revenue cedula account.....	23
Forestry tax settlements.....	23
Loans to provinces.....	24
The Property Division.....	25
Demands upon sureties for property lost.....	26
The distribution of duties, by divisions.....	27
Appropriated moneys undrawn June 30, 1905.....	28
Outstanding warrants .....	31
Bond issues during the fiscal year.....	32
Bonds retired during the fiscal year.....	32
New coinage received during the fiscal year.....	33
Changes in ratio during the fiscal year.....	33
Rizal monument fund.....	33
Estates of deceased employees.....	34
Cattle-registration stamp account.....	34
Payments by sureties on account of shortages.....	35
Losses by theft, bulgarly, and other casualties.....	35
Segregation of the Insular Treasurer's cash balance.....	35
The Insular balance sheet.....	35

### THE INSULAR TREASURY.

General revenue account of the Insular Treasurer, by months.....	41
Recapitulation of the monthly general revenue accounts.....	47
Comparative Treasury statements, fiscal years 1899 to 1905.....	48

	Page.
Accounts of the Insular Treasurer as depository.....	49
Funds of Army and Navy disbursing officers.....	50
Funds of the Treasurer of the United States.....	50
Philippine disbursing officers' funds.....	50
Philippine money-order funds.....	50
The assurance fund.....	50
The Constabulary relief fund.....	51
Franchise deposits .....	51
Miscellaneous trust funds.....	52
Recapitulation of the depository account.....	52
Silver certificate and redemption fund.....	52
Aggregate of all funds in the hands of the Insular Treasurer June 30, 1905..	53

#### INSULAR RECEIPTS AND EXPENDITURES.

Philippine Commission .....	58
The Executive .....	58
The Executive Bureau.....	58
Philippine Civil Service Board .....	58
Insular Purchasing Agent.....	59
Bureau of Insular Affairs .....	59
Department of Finance and Justice:	
Bureau of Insular Cold Storage.....	59
Bureau of the Treasurer .....	60
Bureau of the Insular Auditor.....	60
Bureau of Justice .....	60
Bureau of Internal Revenue .....	61
Bureau of Customs and Immigration.....	62
Port of Manila .....	62
Port of Iloilo .....	63
Port of Cebu .....	64
Minor ports .....	64
Miscellaneous revenues arising in the customs service.....	65
Operations of the customs arrastre plants .....	65
Consolidated abstract of all ports .....	65
Consolidated abstract of customs expenditures.....	66
Customs collections in the Moro Province .....	67
Total, Department of Finance and Justice .....	67
Department of the Interior:	
Board of Health .....	67
Quarantine Service .....	68
Weather Bureau .....	68
Mining Bureau .....	68
Forestry Bureau .....	69
Philippine Civil Hospital .....	69
Civil Sanitarium at Benguet .....	69
Bureau of Government Laboratories .....	70
Ethnological Survey .....	70
Bureau of Public Lands.....	70
Bureau of Agriculture.....	71
Total for the Department of the Interior.....	71
Department of Public Instruction:	
Official Gazette .....	71
Census Bureau .....	72
Bureau of Archives .....	72

# CONTENTS.

v

	Page.
Department of Public Instruction—Continued.	
American Circulating Library .....	72
Bureau of Architecture .....	72
Bureau of Education .....	73
Bureau of Printing .....	73
Total for the Department of Public Instruction.....	73
Department of Commerce and Police:	
Bureau of Posts .....	74
The Post-Office Service .....	74
Bureau of Philippines Constabulary.....	85
Bureau of Coast Guard and Transportation.....	85
Bureau of Prisons .....	86
Signal Service .....	86
Coast and Geodetic Survey.....	87
Bureau of Engineering .....	87
Unassigned service:	
Miscellaneous revenues .....	87
Miscellaneous expenditures .....	88
Harbor improvements .....	88
Benguet Road .....	88
Intendencia building .....	89
Santa Potenciana building .....	89
Oriente building .....	89
Fortin building .....	89
Filipino students .....	89
Honorary Commission to St. Louis.....	89
Sulu subsidies .....	89
St. Louis exhibit .....	90
Insular salary and expense fund.....	90
Payments under specific miscellaneous appropriations.....	90
Payments to provinces .....	91
Excess deposits in the Insular Treasury.....	91
Allowances to accountable officers for losses of funds.....	91
Allowances in liquidation and mitigation of claims.....	91
Grand total of Departments, Bureaus, and Offices.....	91

## MISCELLANEOUS RESOURCES AND LIABILITIES.

The gold-standard fund .....	95
The friar-lands fund .....	96
The public works and permanent improvements fund.....	97
The sewer and waterworks construction fund, city of Manila.....	98
Advances to provinces .....	98
Refundable export duties.....	98
Refundable surplus on customs auction sales.....	98
Loans to provinces .....	99
Invalid money orders .....	99
Refund of land taxes to Province of Rizal.....	100
Outstanding postal drafts.....	100
Outstanding liabilities on account of lost checks.....	100
Bonded indebtedness .....	101
The Moro Province.....	102
Balances in the hands of collecting and disbursing officers.....	103

## THE CONGRESSIONAL RELIEF FUND.

	Page.
Expenditures and balances.....	107

## THE CITY OF MANILA.

Finances of the city of Manila under its Charter.....	111
Municipal Board .....	112
City assessor and collector.....	112
Department of engineering and public works.....	113
Fire department .....	113
Law department .....	113
Department of police.....	113
Department of city schools.....	114
Department of sewers and waterworks.....	114
Public works and permanent improvements.....	114
Miscellaneous revenues .....	115
Recapitulation .....	115

## FISCAL AFFAIRS OF THE PROVINCES.

The provincial governments.....	119
Abra .....	120
Albay .....	121
Ambos Camarines .....	122
Antique .....	123
Bataan .....	124
Batangas .....	125
Benguet .....	126
Bohol .....	127
Bulacan .....	128
Cagayan .....	129
Capiz .....	130
Cavite .....	131
Cebu .....	132
Ilocos Norte .....	133
Ilocos Sur .....	134
Iloilo .....	135
Isabela .....	136
Laguna .....	137
Lepanto-Bontoe .....	138
Leyte .....	139
Marinduque (final) .....	139
Masbate .....	140
Mindoro .....	141
Misamis .....	142
Moro .....	143
Nueva Ecija .....	144
Nueva Vizcaya .....	145
Occidental Negros .....	146
Oriental Negros .....	147
Palawan .....	148
Pampanga .....	149
Pangasinan .....	150
Rizal .....	151

# CONTENTS.

VII

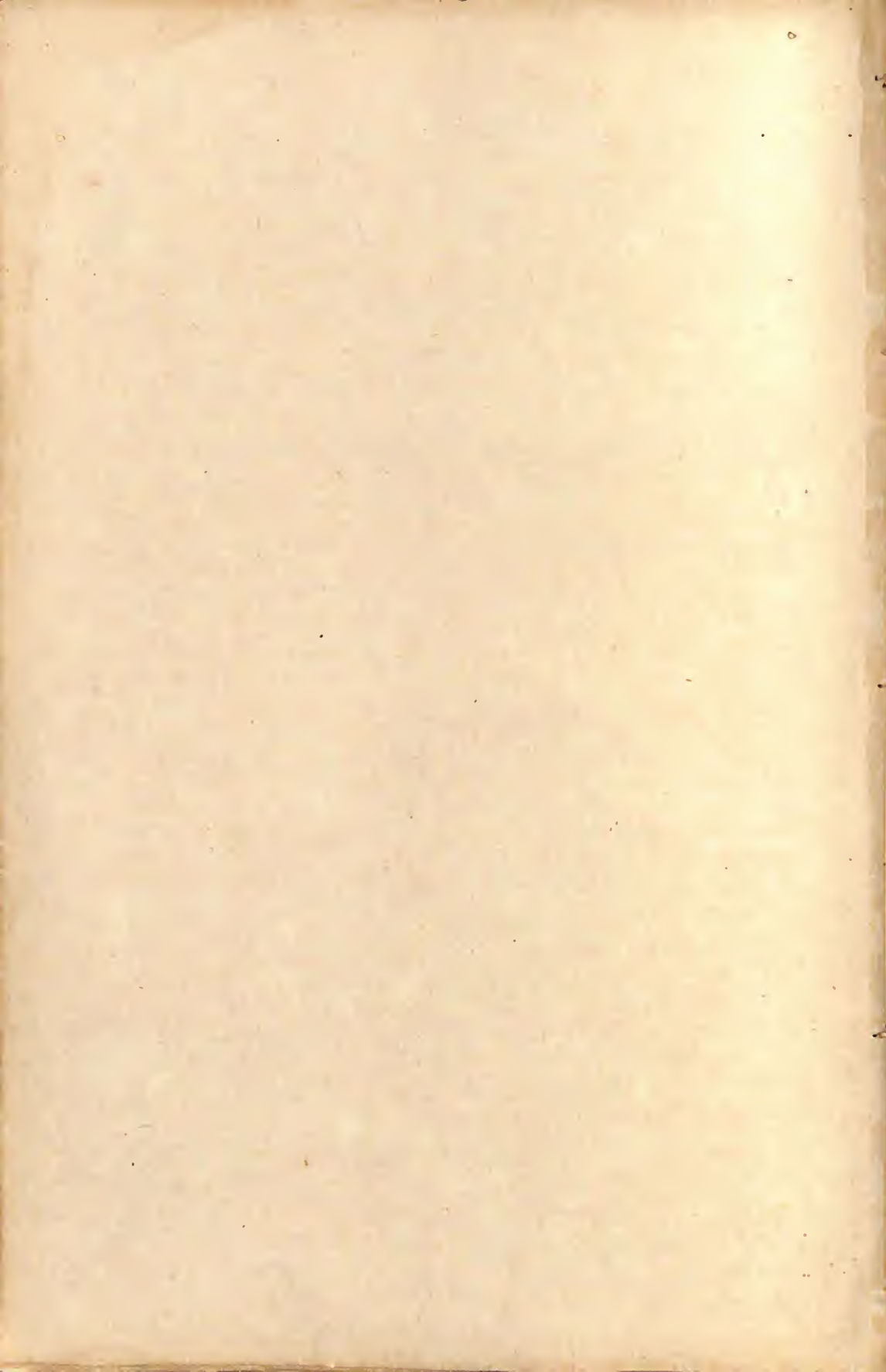
	Page.
The provincial governments—Continued.	
Romblon .....	152
Samar .....	153
Sorsogon .....	154
Surigao .....	155
Tarlac .....	156
Tayabas .....	157
Union .....	158
Zambales .....	159
Consolidation of the general accounts of provincial treasurers.....	160

## THE MONEY-ORDER SYSTEM.

Statement of the money-order business of the post-offices in the Philippine Islands .....	166
Recapitulation of the money-order business .....	170
General account of money-order transactions between the Philippine Islands and the United States .....	170

## REVISION OF THE ACCOUNTING SYSTEM.

Revision of the accounting system .....	171
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# REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

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THE GOVERNMENT OF THE PHILIPPINE ISLANDS,

BUREAU OF AUDITS,

*Manila, P. I., December 1, 1905.*

SIRS: In compliance with the requirements of rule 38 of Act No. 90 of the Philippine Commission (sec. 60 of Act No. 1402), I have the honor to submit my fifth annual report of the fiscal concerns of the Government for the fiscal year 1905, showing the receipts and disbursements of the various Departments and Bureaus of the Insular Government, and of the various provinces, together with other pertinent information.

The report embraces all transactions of the fiscal year which were included in accounts received to November 1, 1905, and also settlements pertaining to prior fiscal years which were not included in previous annual reports.

During the entire fiscal year 1905 the responsible management of the Bureau of Audits devolved by law upon Messrs. W. W. Barre and Wm. H. Clarke, as Acting Auditor and Acting Deputy Auditor, respectively, by reason of the absence of the Auditor, first on accrued leave of absence and later under a special assignment as chairman of the Philippine Exposition Board, and the work was conscientiously and ably performed.

The organization of the office and the personnel of the executive staff at the close of the fiscal year were as follows:

*Auditor*—A. L. LAWSHE.

*Deputy Auditor*—WM. W. BARRE.

*Chief Clerk*—WM. H. CLARKE.

*Bookkeeping Division*—C. H. FULLAWAY, Chief.

*Customs Division*—A. J. GIBSON, Chief.

*Postal Division*—WM. A. WALSH, Chief.

*Miscellaneous Division*—C. H. FRENCH, Chief.

*Provincial Division*—H. W. GANGNUSS, Chief.

*Property Division*—C. A. SMITH, Chief.

During the fiscal year two chiefs of division, W. Y. Handy and O. H. Tibbott, resigned, to return to the Federal service at Washington, after having rendered most efficient and valuable service to the Insular Government.

Messrs. Handy and Tibbott were succeeded, respectively, by C. H. Fullaway and H. W. Gangnuss, their experienced and efficient assistants.

By reason of absence on accrued leave during a portion of the fiscal year the duties of chief of the miscellaneous division devolved upon the assistant chief, J. F. Hauck, and those of the chief of the customs division devolved upon F. W. Thornton and Ora Miller, the work in each instance being efficiently performed.

Although several resignations, transfers, and absences on accrued leave occurred during the fiscal year in all divisions, the volume of work accomplished was equal to that of any prior year. This result is due to the faithful, conscientious service of the remaining employees, many of whom worked overtime to maintain the standard.

The authorized personnel at the close of the fiscal year was as follows:

Auditor; Deputy Auditor; three clerks, class 3; four clerks, class 4; one clerk, class 5; nine clerks, class 6; ten clerks, class 7; eleven clerks, class 8; fourteen clerks, class 9; six clerks, class 10; four clerks, Class A; two clerks, Class B; two clerks, Class C; three clerks, Class D; three Class E; two clerks, Class F; two clerks, Class G; two clerks, Class H; two clerks, Class I; four messengers; and for employment of emergency clerks at not to exceed \$100 per month each, not to exceed ₧7,333.33.

The expense of conducting the Bureau for the fiscal year was, for salaries and wages of officers and employees, ₧210,275.24, and for contingent expenses, such as furniture, stationery, printing, and other supplies, ₧10,049.88. In addition there were outstanding obligations at the close of the fiscal year for salaries and wages amounting to ₧6,498.33, and for contingent expenses, ₧446.33, making an aggregate ultimate cost for the service of the fiscal year of ₧227,269.78.

There were received, examined, and settled 15,359 separate accounts, as follows:

Customs revenue.....	294
Customs disbursement.....	384
Customs refund.....	883
Miscellaneous.....	5,540
Postal and money order.....	3,822
Property.....	2,394
Special accounts and settlements.....	451
Provincial-municipal.....	1,591

In addition, 569 settlement warrants were issued from the Insular salary and expense fund.

The monthly and quarterly accounts received weighed in the aggregate 14,000 pounds, or an average of less than 15 ounces each. The customs accounts, included in the above total, aggregated in weight 3,150 pounds, and 80 per cent of this amount consisted of manifests, entries, etc., prepared by shipping agents and importers, and required by law to be sent to the Collector of Customs and the Auditor.

While some provincial and customs accounts are very large, it will be

seen that the paper work of the great majority of the accounts must be small to reduce the average weight of each account and its accompanying vouchers to less than 15 ounces.

#### VOLUME OF THE AUDIT.

The volume of the auditing work done is in no sense restricted by the aggregate of the ordinary or extraordinary receipts and disbursements of the Government. In addition to the ramifications and manipulations of the various funds, which must be followed, aggregating many times the original funds received, the accounts of the postal money-order service and of the Insular Treasurer as depository, including the silver-certificate redemption fund, must each receive careful audit, from invoices, checks, drafts, money orders, and other evidences of debit and credit.

The audit of these depository and other special classes of accounts, while simple compared with the audit of receipts and disbursements under established legislation, is certainly as comprehensive as the audit usually given to commercial accounts, which, as a rule, consists of a mere checking of approved items and a compilation of results.

Another series of accounts which may well be taken into consideration is that involving the exchanges of currency. These exchanges must receive as rigid an audit as to ratios, etc., as any other class of receipts or expenditures, and in many cases the transactions are numerous and involve minor amounts.

The stamp accounts of various officers must receive the same careful check as is given to money accounts because the stamps have a fixed money value in the hands of the holder.

On this basis the volume of the audit performed by the various divisions during the fiscal year 1905 was as follows:

#### BOOKKEEPING DIVISION.

Item.	Philippine currency.	United States currency.	Mexican currency.	Equivalent in Philippine currency.
<b>RECEIPTS.</b>				
General revenue accounts	61,417,522.98		112,834.30	
Depository accounts, United States and Insular disbursing officers, and other trust funds	62,609,710.59	37,328,431.05	65,088.98	
Exchange	37,240,546.17		6,124,149.78	
Silver reserve	4,450,000.00			
Total receipts				245,222,390.35
<b>WITHDRAWALS.</b>				
General revenue	60,663,005.44		8,037,825.26	
Depository accounts, United States and Insular disbursing officers, and other trust funds	63,821,416.04	40,213,245.37	168,394.95	
Exchange	42,020,072.43		588,466.83	
Silver reserve				
Total withdrawals				253,696,128.53
Grand total				498,918,518.88

## REPORT OF THE AUDITOR

## CUSTOMS DIVISION.

Item.	Philippine currency.
Gross receipts:	
Customs, from all sources	17,750,162.68
Miscellaneous collections	7,743.38
Arrastre	119,231.92
Total gross receipts	17,877,137.98
Gross disbursements:	
Customs	1,281,759.98
Coast Guard	2,321,286.46
Arrastre	75,184.22
Refunds	897,836.28
Total gross disbursements	4,576,066.94
Grand total	22,453,204.92

## POSTAL DIVISION.

Account of disbursing officer, Bureau of Posts:	
Disbursements	257,446.37
Refund of expenditures	4,562.55
Postmasters' postal accounts:	
Revenues	273,341.60
Disbursements	340,464.13
Expenses, post-office service at large	8,449.96
Money-order accounts:	
Receipts	6,917,251.24
Disbursements	6,969,641.08
General account with United States Government:	
Credits for money orders paid	3,863,627.34
Cash remittances	3,400,000.00
Total	22,034,748.27

## MISCELLANEOUS DIVISION.

Receipts and disbursements of the Insular Bureaus, including operations of the Insular Purchasing Agent, the Constabulary commissary, disbursements by the Insular disbursing agent at Washington, D. C., including payments on account of bonded indebtedness, and other miscellaneous transactions and reimbursable appropriations	57,277,508.56
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## PROVINCIAL DIVISION.

Item.	Philippine currency.	Mexican currency.	Equivalent in Philippine currency.
Provincial-municipal accounts:			
Receipts from collections and sales of rice	5,626,694.15	259,536.69	
Municipal loans repaid	21,237.54	1,571.58	
Expenditures	3,687,510.70	24,426.66	
Payments to municipalities and Insular Treasury	4,709,631.40	141,083.46	
Loans to municipalities	46,200.81	2,000.00	
Refund to Insular Government	52,009.58		
Internal revenue:			
Collections	5,463,588.35		
Refunds	2,464,771.85		
Expenditures	231,167.78		
Forestry:			
Receipts from collections and sales of furniture	173,972.15		
Refunds	102,148.26		
Expenditures and refunds to expenditures	272,693.42		
Total			23,181,336.29

The stamp accounts audited during the fiscal year aggregated, in debits and credits, postal, ₱693,623.28; internal revenue, old series, ₱282,-48.32; new series issued and exchanged, ₱13,195,430.98.

Exchanges of currency were effected in the provincial accounts aggregating over ₱12,000,000.

Transfers of funds between officers, not included in the foregoing figures, aggregated ₱11,624,543.

#### THE BOOKKEEPING DIVISION.

Under the provisions of the organic act creating the office of the Insular Auditor, this division is charged with maintaining a complete and permanent record of all the financial affairs of the Government and making report thereon.

In my report for the fiscal year ended June 30, 1904, an elaborate detailed description was given of the various books employed in the system of double-entry bookkeeping inaugurated at the beginning of that fiscal year. This system, modified and added to in several instances to meet conditions arising, is still in force. In this report only a general presentation of the scheme will be given.

The law requires that all revenues of the Insular Government, aside from postal revenues, shall be deposited without deduction with the Insular Treasurer, and that all withdrawals shall be made by warrant on the same officer. It logically follows that such transactions are the basis of the Government's fiscal affairs and the scheme of bookkeeping has accordingly been so constructed.

The system may be divided, for purpose of illustration, into two general sections:

First. Actual Treasury transactions, embracing receipts duly classified as customs, postal, internal-revenue, and miscellaneous revenues, and withdrawals classified by the respective Bureaus and Offices having control of the appropriations.

Second. Transactions forming the basis of statistical information, and duly segregated, by means of general ledger accounts, into items of income or expense, and resources and liabilities.

The data in the first section are necessary for primary information as to the standing of the Government in its visible cash balance and the divisions thereof. For example, all cash receipts at the Treasury are debited to an account of that name and credited to an account entitled "Available for appropriation;" when an appropriation is made by the legislative body the available account is debited and the appropriation account credited under the specific subheading; when a withdrawal is made the appropriation account is debited and the withdrawal account credited. It is evident, therefore, that the respective balances on available and appropriation accounts and the sum of withdrawals will equal the sum of the Treasury receipts. This is an absolute guaranty as to the accuracy of the work.

The entries forming the statistical feature of the bookkeeping are made in using the Treasury receipts and withdrawals as a base for the audit of the year. For illustration: A, in his capacity as a collector of

customs, receives a certain sum of money. He deposits the same in the Insular Treasury. The Treasury prepares receipts in duplicate and sends them to the Auditor for counter signature. The duplicate part of this receipt is forwarded to the customs officer, the original entered in the statistical ledger and the amount thereof charged to the Insular Treasurer at once. It is then forwarded to the auditing division for use in verifying the customs officer's accounts. The duplicate part of the receipt is sent to the customs officer as his voucher. Instead of entering an immediate credit to the collecting officer, however, the amount is credited to a *suspense* account known as "*deposits*." The auditing division receives the account-current of the customs officer making the collection, verifies all data in connection therewith, prepares a certificate of settlement on the account and forwards it to the bookkeeping division. This certificate is entered in the following manner: The officer is first *charged* with all sums received by him and *credited* with amounts paid out or deposited with the Insular Treasurer; the difference or balance due Government remains to the debit of his individual account and constitutes an asset of the Government; the sum of the deposits made by him is then *debited* to the deposit account and the various items of revenues *credited* to their respective classified accounts in detail.

The same method applies to certificates on the accounts of disbursing officers.

The accuracy of the year's work is then determined by two absolute proofs: First, when the suspense entries are balanced, and, second, when the aggregate of debit and credit statistical entries equal like sums.

The double-entry system is an innovation in Government accounting and was adopted with some misgivings, but the experience of the past two years proves conclusively that if the integrity of the classifications is maintained it is an absolute presentation of facts and positive proof of the work accomplished.

While the duties of Government auditors are more or less defined by specific legislation, all authorities agree that they are the proper officers to adjudicate the acts of collecting and disbursing officers in accordance with law, both original and constructive, without interfering with the administrative functions of the officers concerned, to the end that the financial interests of the Government may be protected. In the Philippine system the Auditor is specially empowered with the functions of a comptroller of the treasury, in some cases with final jurisdiction and in others subject only to review by the Secretary of War. It logically follows, therefore, that the results from the exercise of such functions, either in the form of certificates of settlement on the accounts of collecting and disbursing officers prepared and certified by the Auditor after mathematical and legal review of accounts submitted, or in the recording of the financial enactments of the legislative body, should be centralized and form the proper basis for fiscal information.

No matter how much bookkeeping may be done by the Treasurer or by other officers collecting and disbursing funds, the Auditor can do no less bookkeeping than now and at the same time present a true statement of the Government's financial condition.

There seems to be some misapprehension on the part of Bureau chiefs and others as to the extent of the bookkeeping performed in this office. The work accomplished is confined to maintaining a proper check on Treasury receipts and withdrawals, the proper segregation of funds available for appropriation and those appropriated for specific purposes, and entering the aggregated elements of settlements of officers' accounts as made by auditing divisions, based upon the primary Treasury receipts and withdrawals as later explained in detail. These certificates of settlement may cover an officer's accountability for one month or the entire fiscal year, and only the aggregate collections and disbursements for the period covered are entered in the statistical accounts; in the former as to classification of revenue, either customs, postal, internal, or miscellaneous, and in the latter according to the subheading of appropriation acts authorizing the expenditure. The transactions in detail are not entered on the books, although as a separate proposition detailed statements of expenditures are made in the auditing divisions for the War Department's records at Washington. The keeping of the accounts *in detail* is properly the work of the administrative officers in their Bureaus. More bookkeepers are employed, respectively, as such, in the various divisions of the Manila custom-house, in the office of the Collector of Internal Revenue, and in any of the other large Bureaus, in making entries of their transactions in detail, than are employed in this office in making the aggregated entries for the whole Philippine service, Insular and provincial, including the city of Manila.

The Accounting Act, recently passed, has authorized several long-needed changes in the work of this division. Chief among these is the abolishment of fiscal-year restrictions in appropriation and advance of public funds, leaving the date of expenditure to fix the statistical fiscal year. It thereby becomes unnecessary to eliminate small appropriation balances. This, together with adjustments between fiscal-year appropriations, has constituted a large proportion of the detailed work of this division.

Not far short of this in its importance is the adoption of the "charge back" system in the audit of accounts. Payments made in good faith and mathematically correct are allowed in expenditures. If a *quasi-legal* examination reveals any question on which more information is desired the amount is *charged back* to the officer *in suspense*, subject to his explanation within a given period. If the matter is not satisfactorily explained, the amount of the sum so held in suspense is entered as an absolute charge against the officer and classified statistically so as to reduce the expenditure charge originally made. It will readily be seen

that the revenues and expenditures of the Government are more speedily and accurately shown by this method, while the elements of safety and correctness do not suffer by the new departure.

Commercial and governmental bookkeeping, while fundamentally alike, are radically different in their application in that certain essential elements of each are surplusage in the other; for example, in commercial bookkeeping it is necessary to show the transaction incident to the purchase, barter, and sale of commodities, and the value of merchandise remaining on hand is of paramount importance. In Governmental work this is not essential. Aside from expenditures for salaries the purchases of Government Bureaus are usually confined to immediate or apparent needs for accomplishment of the work assigned to that Bureau, and individual accountability for such purchase of a nonexpendable character is properly assigned to a property division in the administrative office or in the Auditor's office. It follows that such purchases should be classified statistically as concluded expenditures and have no place in a balance sheet as Government assets.

On the other hand, governmental sources of revenue are confined in the main to taxation, customs imposts, sale of or percentage on franchises, etc., and these factors are absent in a mercantile business. Further, the merchant employs his funds or assets without the necessity of recording his intentions, while in governmental bookkeeping it is necessary to so treat receipts and withdrawals that the legislative body may know what funds are available to be set aside or appropriated for specific purposes, and that the identity of such funds, after appropriation, may be preserved until finally withdrawn and expended, or returned to available funds if not required.

Under the new Accounting Act the Auditor is expected to prescribe the system of detail bookkeeping to be followed by the various Bureaus and Offices, in addition to prescribing the form and manner in which accounts shall be rendered for purposes of audit. The two propositions are radically different. Even the most experienced accountant and bookkeeper would be exceedingly wary about prescribing a system of bookkeeping for any enterprise without first having had opportunity to acquaint himself thoroughly with the peculiarities and intricacies of the business in order to meet them in the best way. It would require days, and possibly weeks, of actual experience in some of the Bureaus having large and varied transactions to formulate and prescribe the best internal system for them. No expert force was provided for this work in the appropriation act, and the amount of work which may be done in this line in the near future is, in consequence, necessarily limited.

The Auditor will endeavor to assist the bookkeepers regularly employed in the various Bureaus in formulating correct and satisfactory systems, when called upon to do so or when occasion makes such action desirable or necessary.

THE CUSTOMS DIVISION.<sup>1</sup>

All accounts of the Bureau of Customs and the Bureau of Navigation are audited in this division.

The accounts received during the fiscal year were as follows:

Revenue .....	294
Expense .....	384
Refund .....	883
Total .....	1,561

The amount involved in the audit of these accounts was ₱22,453,204.92. In addition to the above-mentioned money accounts there were received and audited:

Warehouse and bond accounts .....	36
Merchandise and stamp reports .....	412
Manifests of vessels .....	3,646
Countersigned stub receipts .....	51,181

The customs receipts and expenditures, as shown by accounts rendered to the Auditor, including items in suspension, were as follows:

Gross expenditures .....	₱1,281,759.98
Gross collections .....	16,653,623.40
Refundable collections included in above:	
Extra services of employees .....	₱29,491.34
Bonded-warehouse employees .....	6,985.54
Refundable export duty .....	973,402.06
Surplus on auction sales .....	4,284.77
Excess collections refunded:	
Refunds of customs dues paid in excess .....	52,910.30
Refund to officer, collection erroneously charged .....	314.78
	1,067,388.79
Total nonrefundable collections .....	15,586,234.61
Duties paid by Insular Government .....	44,416.14
	15,541,818.47
Refundable receipts accruing to revenues .....	60,317.22
Net customs revenues collected in the Philippines .....	15,602,135.69

Claims for customs refunds were received and paid by settlement warrant as follows:

Item.	Number.	Amount.
For refund of export duty paid on Philippine products shipped to and consumed in the United States as authorized by act of Congress dated Mar. 8, 1902 .....	458	₱843,366.28
On account of excess collections, due to errors of appraisement and classification and to clerical errors .....	332	40,652.05
On account of coal consumed on steam vessels, section 224, Act No. 355 .....	83	12,258.25
Refund to officer, moneys erroneously charged .....	1	314.78
On account of surplus arising on auction sales, section 283, Act No. 355 .....	9	1,242.46
On account of miscellaneous revenue .....	1	2.46
Total .....	884	897,836.28

<sup>1</sup>Gross collections here stated include refundable receipts, and do not include such receipts which remain unclaimed and finally accrue to revenue, nor customs collections in the United States to the credit of the Philippine Treasury. Mexican-currency collections included in this table were converted at ratios authorized on dates of collection, whereas the uniform ratio of 1.30 to 1, which prevailed when Mexican currency ceased to be received for public dues, was employed in the abulations elsewhere in this report.

On March 8, 1902, the Congress of the United States passed a law to the effect that—

(a) All Philippine products shipped direct to the United States, entered free of duty and consumed therein, shall be free of Philippine export duty;

(b) All duties and taxes collected in the United States upon articles and foreign vessels coming from the Philippines shall be deposited to the credit of the Philippine Treasury.

From the date of the enactment of that law to June 30, 1905, the receipts from this source were as follows:

*Export duties collected in the Philippines subject to refund.*

Period.	Philippine currency.	Mexican currency.
Mar. 8, 1902, to June 30, 1903		
July 1, 1903, to June 30, 1904	P 664,993.46	Pfs. 657,602.91
July 1, 1904, to June 30, 1905	802,412.29	113,898.86
	973,402.06	
	2,440,807.81	771,501.77

Converting total Mexican currency to Philippine currency at 1.15 to 1, the above totals equal P 3,111,678.91.

The dues and taxes collected in the United States for deposit to the credit of the Philippine Treasury were as follows:

March 8, 1902, to June 30, 1903	\$212,723.99
July 1, 1903, to June 30, 1904	549,161.81
July 1, 1904, <sup>1</sup> to June 30, 1905	534,364.21
Total	1,296,250.01

Converting the total United States currency to Philippine currency at 1 for 2, the above total equals P 2,592,500.02.

Total collections in Philippines subject to refund	P 3,111,678.91
Total collections in United States for credit of Philippine Treasury	2,592,500.02
Difference	519,178.89

It is obvious, therefore, that the effect of the act of March 8, 1902, has been in favor of the United States. The past fiscal year, however, shows the receipts in the United States to be in excess of the amount of refundable export duties collected in the Philippines.

The amounts refunded as "excess collections" may be segregated as follows:

Refunds due to decisions of the Insular Collector on appeal:

Errors of classification	P 11,461.58
Errors of appraisal	689.72
Clerical errors	2,120.31

<sup>1</sup>\$13,905.43 net undeposited June 30.

## Refunds due to the decisions of the Court of Customs

Appeals:	
Errors of classification-----	P2, 664. 34
Errors of appraisal-----	1, 352. 70
Other refunds:	
On merchandise short shipped for export-----	15, 140. 18
On merchandise short landed on importation-----	118. 74
On containers, reexported, section 391, tariff law----	3, 304. 20
On commercial samples reexported-----	912. 26
On merchandise for Insular Government, free under Act No. 1095-----	2, 776. 24
Errors in weighing-----	59. 42
Unclassified refunds-----	52. 36
Total-----	40, 652. 05

The chief of the customs division while on leave in the United States during September, 1904, informally invited the attention of the United States Treasury Department to the fact that no deposit had been made by the United States Government to the credit of the Philippine Treasury on account of "Fines, penalties, and forfeitures" collected on Philippine products and foreign vessels from the Philippines, and thereafter such deposits have been regularly made.

The act of March 8, 1902, provides that all collections on account of both *duties* and *taxes* collected in the United States upon articles coming from the Philippine Archipelago shall be held as a separate fund and paid into the Treasury of the Philippine Islands; but thus far the law has been construed to embrace only duties arising in the customs service, although it seems quite clear that the law was intended to cover all internal revenue collected in the United States on cigars and cigarettes imported from the Philippine Islands and on tobacco imported from the Philippine Islands and manufactured in the United States, as well as on all other articles imported from the Philippine Islands; the proceeds from the sale of all articles from the Philippines seized by customs officers of the United States; all moneys collected in the United States under the provisions of an act of Congress dated August 2, 1882, entitled "The passenger act," from foreign vessels arriving from the Philippine Islands, and all moneys collected in the United States under the provisions of an act of Congress dated August 3, 1882, entitled "An act to regulate immigration," from foreign vessels arriving from the Philippines.

The Auditor will take up this question, through the War Department, with the proper accounting officers of the United States Treasury with a view to recovering for the Philippine Treasury the amounts which seem to be due on account of taxes collected as stated.

## THE ARRASTRE PLANT.

Arrastre plants are owned and operated by the customs service at the ports of Manila and Jolo. Merchandise is discharged from lighters by means of steam cranes and conveyed to customs warehouses by tramway

cars. A fee is collected from the importer for this service of the arrastre. The plants are self-sustaining, as will appear from the following audited statement of receipts and expenditures for the fiscal year 1905:

Item.	Manila.	Jolo.
Receipts.....	P 115,879.86	P 3,352.06
Expenditures.....	73,719.29	1,464.93
Excess of receipts over expenditures.....	42,160.57	1,887.13

#### CUSTOMS STAMPS.

Customs stamps were received and issued by the Insular Collector of Customs as follows:

Item.	Received.	Issued.
July 1, 1904, on hand.....	\$106,904.20	-----
1904.		
July.....		\$6,321.00
August.....		5,176.00
September.....		4,101.00
October.....	1,401.00	4,396.00
November.....	24,000.00	7,401.00
December.....	25.00	3,623.00
1905.		
January.....		6,052.50
February.....		3,584.00
March.....		4,936.00
April.....		8,587.50
May.....		4,549.00
June.....	52,500.00	2,912.00
June 30, 1905, on hand.....	2,100.00	125,291.20
Total.....	186,930.20	186,930.20

#### *Chinese certificates of registration, Act No. 702.*

Item.	Registration.	Landing.
On hand July 1, 1904.....		19,539
Sold July 1, 1904-June 30, 1905.....	50,189	544
Balance on hand June 30, 1905.....	49,970	18,995

#### THE POSTAL DIVISION.

In this division are settled the postal accounts of all postmasters in the Philippine Islands, the money-order accounts of postmasters at money-order post-offices, the general money-order account with the United States Government, the postage-stamp account of the Bureau of Posts, and the accounts of the disbursing officer for the Bureau of Posts and for the Fortin building.

In the postal ledgers there is kept a personal account with each postmaster in his dual capacity of collecting and disbursing officer, which account also covers his stamp accountability. Separate ledgers are kept for money-order accounts.

Numerous applications for duplicates of money orders lost, stolen, or

accidentally destroyed before payment, referred by the Director of Posts to the Auditor for certification, are verified by reference to the money-order records and files. Applications for settlement warrants in lieu of orders remaining unpaid more than one year after the last day of the month of issue are likewise verified and settlements stated. There are now on file in this division approximately 270,000 money orders, aggregating more than \$12,000,000, issued since July 1, 1901, the date of the separation of the Philippine money-order system from that of the United States.

It is pleasing to note that there are fewer delinquencies than formerly on the part of postmasters in regard to the prompt rendition of accounts. The improvement is largely due to the active coöperation of the Director of Posts. Act No. 1191, providing for quarterly instead of monthly postal accounts, effective as of July 1, 1904, has simplified the settlement of postal accounts.

At the close of the fiscal year there were 417 post-offices, of which number 62 were authorized to transact money-order business.

The postal receipts, as shown by the accounts of the different offices, were ₱273,341.60, and the expenditures were ₱345,080.77, these expenditures being solely for the post-office service as distinguished from the expenses of the Bureau of Posts.

The value of money orders issued was \$3,444,053.48. The value of money orders paid in the Philippines was \$1,784,820.54, and the value of those paid in the United States was \$1,794,888.53.

Elsewhere in this report under a separate subtitle appears a statement of the money-order transactions of the Bureau of Posts, and a statement of the general account between the Philippine Government and the United States.

#### POSTAGE-STAMP ACCOUNT.

*Stamp account of the chief of the division of stamps and supplies, Bureau of Posts.*

Item and date.	Amount.	
	Debit.	Credit.
Stock on hand July 1, 1904 .....	₱425,629.92	-----
Received from the United States Post-Office Department:		
July, 1904 .....	₱52,267.40	
November, 1904 .....	71,458.90	
December, 1904 .....	33.60	
April, 1905 .....	11.20	
May, 1905 .....	78,192.00	
June, 1905 .....	4,480.00	
	206,443.10	-----
Unused and damaged stock returned by postmasters:		
July, 1904 .....	220.32	
August, 1904 .....	158.40	
September, 1904 .....	206.66	
October, 1904 .....	464.80	
November, 1904 .....	400.92	
December, 1904 .....	541.02	
January, 1905 .....	47.30	
February, 1905 .....	27.04	
March, 1905 .....	85.50	
April, 1905 .....	82.37	
May, 1905 .....	48.44	
June, 1905 .....	397.42	
	2,680.19	-----

*Stamp account of the chief of the division of stamps and supplies, etc.—Continued:*

Item and date.	Amount.	
	Debit.	Credit.
Stock transferred to postmasters:		
July, 1904.....	P19, 112. 84	
August, 1904.....	15, 386. 24	
September, 1904.....	16, 357. 98	
October, 1904.....	19, 975. 90	
November, 1904.....	26, 425. 04	
December, 1904.....	23, 236. 44	
January, 1905.....	18, 608. 50	
February, 1905.....	17, 614. 06	
March, 1905.....	23, 110. 46	
April, 1905.....	14, 863. 04	
May, 1905.....	16, 253. 16	
June, 1905.....	29, 966. 24	
Loss by unavoidable casualty.....		P240, 909. 90
Stock on hand June 30, 1905.....		11. 20
		393, 832. 11
Total.....	P634, 753. 21	634, 753. 21

#### THE MISCELLANEOUS DIVISION.

This division has heretofore audited and settled all revenue and disbursing accounts excepting those pertaining to the customs, postal, and provincial services.

These accounts cover disbursements on account of the following Bureaus in addition to miscellaneous appropriations not embodied in the regular appropriation acts, as well as collections from all sources made by the said Bureaus:

Philippine Commission, Executive Bureau, Civil Service Board, Insular Purchasing Agent, Bureau of Health, Quarantine Service, Bureau of Mining, Weather Bureau, Bureau of Public Lands, Bureau of Agriculture, Bureau of Ethnological Survey, Bureau of Government Laboratories, Bureau of the Philippine Civil Hospital, The Civil Sanitarium, Signal Service, Bureau of Philippines Constabulary, Bureau of Prisons, Bureau of Coast and Geodetic Survey, Bureau of Engineering, Bureau of the Insular Treasury, Bureau of the Insular Auditor, Bureau of Justice, Bureau of Education, Bureau of Printing, Bureau of Archives, Bureau of Architecture, the American Circulating Library, Official Gazette, education of Filipino students in the United States, custodian of the Santa Potenciana building, superintendent of the Intendencia building, superintendent of the Oriente building, Philippine Exposition Board, and the city of Manila.

On account of the ramifications of the work of this division and the wide range of appropriations covered, it is impracticable to comment upon each particular phase. The many laws and amendments affecting the various accounts and the constant changes resulting from current legislation require that each examiner must be an experienced accountant and thoroughly familiar with all legislative measures of the Philippine Commission.

A résumé of the work accomplished during the fiscal year 1905 shows that 5,540 monthly accounts were audited and certified, and that in addition thereto 451 certificates covering special settlements were executed.

On account of the provisions of Act No. 619 and the many other legislative measures affecting the finances of the Bureau, the accounts of the Philippines Constabulary present many intricate features. The audit of the accounts received from forty or more disbursing officers of this Bureau form no small proportion of the work of this division, since each supply officer renders from three to five monthly accounts. The correctness of the special-fund accounts created by Act No. 619 can be determined only by a careful audit of all disbursing accounts involved. The system of commissary accountability prescribed for this Bureau is practically the same as that in vogue in the United States Army.

Another account deserving of special mention is that rendered by the Insular disbursing agent at Washington. The disbursements therein contained are reported in lump sum and the audit of this account requires the exercise of careful judgment in the segregation and distribution of the various items of expense to the Bureaus concerned.

#### THE PROVINCIAL DIVISION.

This division has heretofore been charged with the audit and settlement of the provincial-municipal, internal-revenue-forestry, and internal-revenue-ordinary accounts of the forty-five provincial treasurers, which include the five district treasurers of Moro Province, the internal-revenue-forestry and internal-revenue-ordinary collection accounts of the city assessor and collector of the city of Manila, the accounts of the disbursing officer of the Forestry Bureau and Internal Revenue Bureau, and the internal-revenue stamp accounts of the Collector of Internal Revenue and the Insular Treasurer, and the cattle registration-stamp accounts.

During the past year monthly property returns of Congressional relief fund rice have also been received in this division from a number of provinces and examined in connection with the provincial-municipal accounts of provincial treasurers. Under the provisions of Executive Order No. 64, series of 1903, the money value of rice sold or exchanged for services and the expenditure thereof was taken up and accounted for in the provincial-municipal accounts.

In addition to the above this division received monthly reports from municipal treasurers of their cash transactions, monthly reports of the committees designated under the provisions of Acts Nos. 752 and 1233 to count the cash of provincial treasurers, and monthly deposit and trust-fund accounts of provincial treasurers and statements of their accounts with municipalities. These reports are examined and checked in connection with the settlement of the provincial-municipal accounts.

The number of accounts settled and certified for the fiscal year 1905 were as follows:

Provincial-municipal .....	681
Internal Revenue:	
Forestry .....	322
Ordinary, Act No. 1189 .....	492
Miscellaneous revenues and disbursing accounts .....	96
Total .....	1,591

The accounting act, enacted October 10, 1905, provides for a corps of district auditors whose duty it will be to receive, audit, and settle accounts pertaining to provincial funds. The operation of this new auditing system for provincial accounts will be extended to the various provinces as rapidly as the field examinations can be brought to a current date. The complete establishment of the system is to be accomplished not later than June 30, 1906.

The provincial work heretofore performed by this division will hereafter be done by a new provincial division in charge of the chief district auditor, and hereafter the old provincial division will become the internal-revenue division, and have, in addition, analogous work pertaining to other branches of the service.

#### INTERNAL REVENUE.

Act No. 1189, Philippine Commission, providing for the collection of internal-revenue taxes, went into operation on August 1, 1904, and taxes became due and were collected from and after that date on matches, cigars, cigarettes, manufactured tobacco, fermented liquors, and distilled spirits.

The following taxes became due and were collected on and after January 1, 1905: Documentary stamp tax, poll or cedula tax, certain license taxes, and taxes on banks and bankers, insurance companies, forestry products, mining concessions granted prior to April 11, 1899, and a tax on business, manufacture, and occupation.

The industrial, cedula, and stamp taxes, formerly collected as joint provincial and municipal revenues, ceased to be collectible after December 31, 1904, and the tax on forestry products, which had formerly been collected as an Insular revenue and the proceeds thereof, after deducting the expenses of the Forestry Bureau, distributed pro rata among the provinces, to be divided equally between the province and the municipalities thereof, became, on and after January 1, 1905, an internal-revenue tax under Act No. 1189.

The internal-revenue taxes assessed and collected by virtue of this act are distributed as follows:

(1) To municipalities in which collected: License taxes on theaters, museums, cockpits, concert halls, pawnbrokers, circuses, and billiard rooms.

(2) To provinces and municipalities jointly: The poll or cedula tax, except in the case of the Moro Province, where the entire collection from the cedula tax accrues, without division, to the province.

(3) The collections from all other internal-revenue taxes are deposited in the Insular Treasury. Of this amount 75 per cent accrues to the Insular Government and is deposited as Insular revenue, and 25 per cent is deposited as refundable internal revenue and returned to the provinces, 10 per cent to be used for general provincial purposes and 15 per cent to be returned to the municipalities, of which latter sum one-third is devoted to municipal school purposes and the balance to general municipal purposes, except in the Moro Province, where the entire 25 per cent is devoted to general provincial purposes.

The refunds to the provinces and municipalities and to the city of Manila, which, for this purpose, is considered both as a province and as a municipality, are made quarterly by settlement warrant upon the basis of their respective populations according to the census of 1903.

Internal-revenue collections for the fiscal year 1905, and distribution of the proceeds, as provided by law and as above outlined, were as follows:

*Collections.*

Insular .....	P 3,998,422.00
Joint provincial and municipal (cedulas) .....	1,394,321.00
Municipal licenses .....	70,845.35
<b>Total .....</b>	<b>5,463,588.35</b>

*Distribution.*

Net amount accruing to Insular Government, 75 per cent of Insular collections .....	P 2,998,816.50
Refundable to provinces:	
10 per cent of Insular collections .....	P 399,842.20
One-half of cedula collections .....	697,160.50
	<b>P 1,097,002.70</b>
Refundable to municipalities:	
15 per cent of Insular collections .....	599,763.30
One-half of cedula collections .....	697,160.50
Municipal license collections .....	70,845.35
	<b>1,367,769.15</b>
	<b>2,464,771.85</b>
<b>Total .....</b>	<b>5,463,588.35</b>

Amount refundable to provinces and municipalities ..... 2,464,771.85

Refunded prior to June 30, 1905:

To provinces—

    10 per cent of Insular collections .....

        P 229,305.35

    One-half of cedula collections .....

        687,446.50

916,751.85

## Refunded prior to June 30, 1905—Ct'd.

## To municipalities—

15 per cent of Insular collections .....	P 343, 958. 01	
One-half of cedula collections	687, 446. 50	
Municipal license collections	69, 272. 85	
	<hr/>	P 1, 100, 677. 36
		<hr/>
		P 2, 017, 429. 21

## Unrefunded balance June 30, 1905:

## Due provinces—

10 per cent of Insular collections .....	170, 536. 86	
One-half of cedula collections	9, 714. 00	
	<hr/>	180, 250. 86

## Due municipalities—

15 per cent of Insular collections .....	255, 805. 28	
One-half of cedula collections	9, 714. 00	
Municipal license collections	1, 572. 50	
	<hr/>	267, 091. 78
		<hr/>
		447, 342. 64

Total .....		<hr/>	2, 464, 771. 85
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The figures contained in this report will not agree with those given by the Collector of Internal Revenue for the reason that the report of the latter is based upon reports from the various municipal treasurers throughout the Archipelago, showing the collections made during ten-day periods, while the figures in this report are based upon the monthly accounts-current of the several provincial treasurers, as audited. For the purpose of showing the amount of internal-revenue collections, the Collector of Internal Revenue keeps two abstracts of collections, one temporary and the other permanent. All of the ten-day reports from municipal treasurers received in the office of the Collector of Internal Revenue during any ten-day period are entered in the temporary abstract regardless of the period covered by the report received from any municipal treasurer, and the total is given as the collection for that period. The ten-day reports are later entered in the permanent abstract under the province, municipality, and particular ten-day period to which they pertain. Owing to the remoteness of many municipalities and the difficulty of communication with others, there is considerable delay in receiving the reports from all municipalities for any particular ten-day period. The Internal Revenue Bureau's permanent abstract for any fiscal year may not be complete until eight or ten months after its close.

For the collection of internal revenue a municipal treasurer is merely a deputy of the provincial treasurer, and is visited at regular intervals by the provincial treasurer or his traveling deputy, who checks his accounts and takes up his collections, which are turned into the provincial treasury. The settlements of the Auditor are based upon the monthly accounts

rendered by the provincial treasurer, who is the accountable officer. It frequently happens, in the case of remote municipalities, that collections made by the municipal treasurer are not taken up by the traveling deputy, and do not appear in the monthly account-current of the provincial treasurer until several weeks, or even months, after the ten-day period during which the collections were made by the municipal deputy. It is obvious, therefore, that any figures given by the Collector of Internal Revenue, whether based upon the temporary or permanent abstract, may not agree with the figures contained in the Auditor's report. The reports of the Collector of Internal Revenue may be regarded as anticipatory with reference to final deposits of available funds in the Treasury.

*Internal-revenue collections (Act No. 1189).*

Provinces.	Insular.	Cedulas.	Municipal licenses.	Total.
Abra .....	₱1,483.38	₱4,604.00	₱100.00	₱6,187.38
Albay .....	58,829.47	53,634.00	5,087.50	117,550.97
Ambos Camarines .....	29,473.48	22,907.00	535.00	52,915.48
Antique .....	1,091.35	13,532.00	210.00	14,833.35
Bataan .....	9,450.72	9,948.00	885.00	20,283.72
Batangas .....	17,551.14	44,102.00	1,490.00	63,143.14
Benguet .....	2,449.97	1,527.00	17.50	4,094.47
Bohol .....	4,032.31	33,194.00	1,912.50	44,138.81
Bulacan .....	136,647.76	39,241.00	2,185.00	178,073.76
Cagayan .....	30,220.68	32,430.00	2,730.00	65,380.68
Capiz .....	7,794.12	30,489.00	455.00	38,738.12
Cavite .....	13,362.62	31,971.00	1,277.00	46,610.62
Cebu .....	30,921.06	109,473.00	695.00	141,089.06
Iloilo .....	4,108.29	35,974.00	687.50	40,769.79
Ilocos Norte .....	40,151.33	40,249.00	2,257.50	82,657.83
Ilocos Sur .....	78,784.39	82,871.00	3,050.00	164,705.39
Iloilo .....	7,576.57	17,745.00	1,560.00	26,881.57
Isabela .....	52,800.59	36,432.00	5,722.50	94,955.09
Laguna .....	530.83	10,039.00	100.00	10,669.83
Lepanto-Bontoc .....	45,726.74	86,040.00	4,050.00	135,816.74
Leyte .....	3,942.60	8,412.00	452.50	12,807.10
Masbate .....	2,580.25	7,520.00	300.00	10,400.25
Mindoro .....	4,841.51	25,178.00	707.50	30,727.01
Misamis .....	25,329.03	13,344.00	1,060.83	39,733.86
Moro .....	6,968.02	28,516.00	1,685.00	37,169.02
Nueva Ecija .....	696.54	4,916.00	100.00	5,712.54
Nueva Vizcaya .....	13,840.46	67,680.00	1,152.50	82,672.96
Occidental Negros .....	4,571.41	31,017.00	3,325.00	38,913.41
Oriental Negros .....	97,582.77	43,455.00	2,177.50	143,215.27
Pampanga .....	134,905.41	101,027.00	4,299.16	240,231.57
Pangasinan .....	2,494.35	4,786.00	200.00	7,480.35
Palawan .....	31,074.64	29,399.00	3,255.04	63,728.68
Rizal .....	6,129.21	9,646.00	212.50	15,987.71
Romblon .....	16,032.22	53,296.00	1,563.32	70,891.54
Samar .....	33,146.06	30,054.00	5,325.00	68,525.06
Sorsogon .....	13,086.29	17,843.00	110.00	31,039.29
Surigao .....	24,264.97	26,411.00	2,147.50	52,823.47
Tarlac .....	21,937.03	45,550.00	2,072.50	69,559.53
Tayabas .....	7,268.49	25,688.00	1,352.50	34,308.99
Union .....	5,846.68	11,849.00	550.00	17,745.68
Zambales .....	2,968,897.26	67,732.00	3,790.00	3,040,419.26
City of Manila .....				
Total collections .....	3,998,422.00	1,394,321.00	70,845.35	5,463,588.35
Net Insular revenue, 75 per cent of Insular collections .....	2,998,816.50			2,998,816.50
Refundable to provinces:				
10 per cent of Insular collections .....	399,842.20			399,842.20
One-half of cedula collections .....		697,160.50		697,160.50
Refundable to municipalities:				
15 per cent of Insular collections .....	599,763.30			599,763.30
One-half of cedula collections .....		697,160.50		697,160.50
Municipal license collections .....			70,845.35	70,845.35
Total .....	3,998,422.00	1,394,321.00	70,845.35	5,463,588.35

Table showing refunds of internal-revenue collections to provinces and municipalities under Act No. 1189.

Provinces.	Refunded to provinces.		Refunded to municipalities.			Balance due provinces June 30, 1905.	Balance due municipalities June 30, 1905.	Total.
	10 per cent of Insular collections.	One-half of cedula collections.	15 per cent of Insular collections.	One-half of cedula collections.	Municipal license collections.			
Abra		P2,302.00		P2,302.00	P100.00			P4,704.00
Albay	P7,217.42	26,817.00	P10,826.12	26,817.00	5,087.50	P5,367.67	P8,051.50	90,184.21
Ambos Camarines	7,189.76	11,453.50	10,784.63	11,453.50	535.00	5,347.10	8,020.64	54,784.13
Antique	4,029.24	6,766.00	6,043.87	6,766.00	210.00	2,996.59	4,494.89	31,306.59
Bataan	1,405.10	4,974.00	2,107.64	4,974.00	885.00	1,044.98	1,567.48	16,958.20
Batangas	7,739.64	22,051.00	11,609.45	22,051.00	1,490.00	5,756.05	8,634.08	79,331.22
Benguet	683.08	813.50	1,024.60	813.50	17.50	508.01	762.01	4,622.20
Bohol	8,085.24	19,097.00	12,127.86	19,097.00	1,912.50	6,013.08	9,019.62	75,352.30
Bulacan	6,719.37	19,620.50	10,079.06	19,620.50	2,185.00	4,997.26	7,495.90	70,717.59
Cagayan	4,692.13	16,215.00	7,038.20	16,215.00	2,730.00	3,489.59	5,234.38	55,614.30
Capiz	6,928.96	15,244.50	10,393.44	15,244.50	455.00	5,153.14	7,729.71	61,149.25
Cavite	4,047.65	15,985.50	6,071.49	15,985.50	1,277.00	3,010.28	4,515.42	50,892.84
Cebu	19,632.58	54,736.50	29,448.87	54,736.50	695.00	14,600.96	21,901.43	195,751.84
Ilocos Norte	5,375.54	17,987.00	8,063.31	17,987.00	687.50	3,997.84	5,996.77	60,094.96
Ilocos Sur	7,185.73	20,124.50	10,778.61	20,124.50	2,257.50	5,344.10	8,016.16	73,831.10
Iloilo	12,322.49	41,435.50	18,483.72	41,435.50	3,050.00	9,164.36	13,746.55	139,638.12
Isabela	2,295.36	8,872.50	3,443.04	8,872.50	1,560.00	1,707.08	2,560.63	29,311.11
Laguna	4,462.91	18,216.00	6,694.35	18,216.00	5,722.50	3,319.11	4,978.66	61,609.53
Lepanto-Bontoc	2,184.81	5,019.50	3,277.22	5,019.50	100.00	1,624.87	2,437.30	19,663.20
Leyte	11,680.02	43,020.00	17,520.03	43,020.00	4,050.00	8,686.55	13,029.83	141,006.43
Masbate	1,311.64	4,206.00	1,967.45	4,206.00	452.50	975.48	1,463.22	14,582.29
Mindoro	1,188.72	3,760.00	1,783.07	3,760.00	300.00	884.06	1,326.09	13,001.94
Misamis	5,189.82	12,589.00	7,784.74	12,589.00	707.50	3,859.72	5,789.59	48,509.37
Moro <sup>a</sup>	11,503.37	6,672.00	17,255.06	6,672.00	1,060.83	8,555.18	12,832.76	64,551.20
Nueva Ecija	4,028.67	14,258.00	6,043.01	14,258.00	1,685.00	2,996.17	4,494.25	47,763.10
Nueva Vizcaya	1,878.22	2,458.00	2,817.33	2,458.00	100.00	1,396.85	2,095.28	13,203.68
Occidental Negros	9,257.95	33,840.00	13,886.94	33,840.00	1,152.50	6,885.24	10,327.86	109,190.49
Oriental Negros	6,051.22	15,508.50	9,076.84	15,508.50	3,325.00	4,500.36	6,750.53	60,720.95
Pampanga	6,719.72	21,727.50	10,079.60	21,727.50	2,177.50	4,997.53	7,496.30	74,925.65
Pangasinan	13,289.68	50,513.50	19,934.52	50,513.50	4,299.16	9,853.68	14,825.52	163,259.56
Palawan	1,072.02	2,393.00	1,608.02	2,393.00	200.00	797.27	1,195.90	9,659.21
Rizal	4,532.49	14,699.50	6,798.73	14,699.50	3,255.04	3,370.86	5,056.28	52,412.40
Romblon	1,587.12	4,823.00	2,380.68	4,823.00	212.50	1,180.36	1,770.53	16,777.19
Samar	7,995.57	26,648.00	11,993.35	26,648.00	1,563.32	5,946.39	8,919.58	89,714.21
Sorsogon	3,618.68	15,027.00	5,428.02	15,027.00	5,325.00	2,691.25	4,036.88	51,153.83
Surigao	3,453.11	8,921.50	5,179.67	8,921.50	110.00	2,568.12	3,832.17	33,006.07
Tarlac	4,057.46	13,205.50	6,086.19	13,205.50	2,147.50	3,017.65	4,526.47	46,246.27
Tablas	6,148.68	22,775.00	9,223.01	22,775.00	2,072.50	4,572.83	6,859.25	74,426.27
Union	4,139.55	12,844.00	6,209.32	12,844.00	1,352.50	3,078.63	4,617.94	45,085.94
Zambales	1,799.80	5,674.50	2,699.71	5,674.50	550.00	1,338.53	2,007.80	19,744.84
City of Manila <sup>b</sup>	6,604.83	24,152.00	9,907.24	24,152.00	2,217.50	14,626.08	18,654.62	100,314.27
Total	229,305.35	687,446.50	343,958.01	687,446.50	69,272.85	180,250.86	267,091.78	2,464,771.85

<sup>a</sup>In the case of the Moro Province the entire 25 per cent of Insular collections and the whole amount of the cedula collections accrue to the provincial treasury without division.

<sup>b</sup>For the purposes of the refund of internal-revenue collections, the city of Manila is considered both as a province and a municipality.

#### INTERNAL-REVENUE STAMP ACCOUNT.

During the first half of the fiscal year, from July 1 to December 31, 1904, stamp taxes continued to be collected under the provisions of certain royal decrees and orders of the former Spanish government and General Orders, No. 57, military governor's office, dated March 31, 1900.

In accordance with section 18, Act No. 83, as amended by Act No. 133, all collections from this source in organized provinces became a joint provincial-municipal revenue. These stamps were furnished by the Acting Collector of Internal Revenue for the Islands to the various provincial treasurers, through the Insular Treasurer.

The Internal Revenue Law of 1904 provided for the repeal of the existing stamp taxes on and after January 1, 1905, and the substitution therefor of new taxes on documents, cigars, cigarettes, distilled spirits, fermented liquors, manufactured tobacco, matches, banks and bankers, insurance companies, forestry products, Spanish mining concessions, and certain occupations, all of which are collectible by means of the sale and affixture of stamps.

All of the old class of stamps that were in the hands of collecting officers were therefore called in and destroyed and new stamps issued for the collection of the taxes imposed by Act No. 1189. These new stamps consist of two series: Documentary stamps for use on documents, and internal-revenue stamps for use in the collection of all other taxes imposed by Act No. 1189, except the poll or cedula tax.

This act repealed the former cedula tax and provided that after January 1, 1905, every male inhabitant of the Philippine Islands between the ages of 18 and 60, with certain exceptions, should pay an annual tax of ₱1 by purchasing a cedula or certificate of registration, before the last Saturday in April (Class A).

Those who neglect to procure a cedula before the last Saturday in April in each year must pay ₱2 (Class B), while all persons arriving in the Islands after that date may obtain a cedula (Class D), within twenty days after landing, by paying ₱1. All persons who are exempt from the payment of this tax may obtain a certificate of exemption (Class C).

*Account of old internal-revenue stamps.*

Item and date.	Amount.	
	Debit.	Credit.
Stamp stock on hand July 1, 1904 .....	₱847,670.55	
Stamp stock returned by provincial treasurers and the city assessor and collector of Manila:		
August, 1904 .....	₱200.00	
September, 1904 .....	1,690.40	
October, 1904 .....	22.00	
November, 1904 .....	7,877.15	
January, 1905 .....	26,493.15	
February, 1905 .....	23,616.80	
March, 1905 .....	45,173.13	
April, 1905 .....	44,214.22	
May, 1905 .....	24,953.12	
June, 1905 .....	2,599.48	
Received in exchange for new documentary stamps .....	176,839.45	
Stamp stock transferred to provincial treasurers and the city assessor and collector of Manila:	4,787.62	
July, 1904 .....	₱33,555.00	
August, 1904 .....	13,347.50	
September, 1904 .....	12,630.00	
October, 1904 .....	14,887.50	
November, 1904 .....	17,601.25	
December, 1904 .....	8,840.00	
February, 1905 .....	1.00	
Stamp stock destroyed by committee .....		₱100,862.25
Stamp stock on hand June 30, 1905 .....		928,399.37
		36.00
Total .....	1,029,297.62	1,029,297.62

*Documentary stamp account (Act No. 1189).*

Item and date.	Amount.	
	Debit.	Credit.
Stamp stock received from the Insular Treasurer:		
Dec. 7, 1904 -----	₱97,040.00	
Dec. 31, 1904 -----	86,900.00	
Jan. 6, 1905 -----	63,860.00	
Jan. 13, 1905 -----	22,200.00	
Jan. 30, 1905 -----	12,000.00	
Mar. 2, 1905 -----	10,000.00	
Mar. 6, 1905 -----	30,000.00	
Mar. 27, 1905 -----	30,000.00	
Mar. 29, 1905 -----	125,000.00	
June 2, 1905 -----	34,000.00	
June 8, 1905 -----	2,000.00	
	₱513,000.00	
Stamp stock transferred to provincial treasurers:		
December, 1904 -----	₱67,692.00	
January, 1905 -----	107,238.00	
February, 1905 -----	48,564.00	
March, 1905 -----	48,850.00	
April, 1905 -----	10,811.00	
May, 1905 -----	23,832.00	
June, 1905 -----	12,606.00	
		₱319,593.00
Stamp stock on hand June 30, 1905 -----		193,407.00
Total -----	513,000.00	513,000.00

*Internal-revenue stamp account (Act No. 1189).*

Item and date.	Amount.	
	Debit.	Credit.
Stamp stock received from the Insular Treasurer:		
Dec. 21, 1904 -----	₱402,622.24	
Jan. 4, 1905 -----	803,600.00	
Jan. 17, 1905 -----	1,027,600.00	
Jan. 23, 1905 -----	408,800.00	
Feb. 7, 1905 -----	26,600.00	
Feb. 10, 1905 -----	200,000.00	
Mar. 6, 1905 -----	460,000.00	
Mar. 14, 1905 -----	121,000.00	
Mar. 18, 1905 -----	737,475.00	
Apr. 10, 1905 -----	2,082,025.00	
Apr. 13, 1905 -----	12,000.00	
Apr. 18, 1905 -----	26,000.00	
May 17, 1905 -----	50,000.00	
June 2, 1905 -----	1,016,000.00	
June 8, 1905 -----	80,000.00	
	₱7,453,722.24	
Stamp stock returned by the provincial treasurer of Benguet Province -----	5,851.00	
Stamp stock transferred to provincial treasurers:		
January, 1905 -----	₱691,627.24	
February, 1905 -----	584,719.00	
March, 1905 -----	1,441,444.00	
April, 1905 -----	1,034,767.50	
May, 1905 -----	571,793.00	
June, 1905 -----	578,914.00	
		₱4,903,264.74
Stamp stock on hand June 30, 1905 -----		2,556,308.50
Total -----	7,459,573.24	7,459,573.24

*Internal-revenue cedula account (Act No. 1189).*

Item and date.	Class A.	Class B.	Class C.	Class D.
<b>DEBIT.</b>				
Cedula stock received from the Insular Treasurer:				
Dec. 7, 1904	750,000		10,000	
Jan. 5, 1905	150,000			
Jan. 16, 1905	50,000			
Jan. 23, 1905	50,000			
Feb. 16, 1905			5,000	
Feb. 25, 1905	400,000			
Mar. 24, 1905	100,000	500,000		10,000
Mar. 29, 1905	100,000			
Apr. 18, 1905	50,000			
June 30, 1905				5,000
Cedula stock returned by provincial treasurer	12,149			
Total debit	1,662,149	500,000	15,000	15,000
<b>CREDIT.</b>				
Cedula stock transferred to provincial treasurers:				
December, 1904	443,000		6,500	
January, 1905	516,750		3,250	
February, 1905	226,750		250	
March, 1905	226,100	20,000	1,000	600
April, 1905	110,700	125,000		6,400
May, 1905	27,500	33,000	500	2,000
June, 1905		27,300		1,200
Cedula stock on hand June 30, 1905	111,349	294,700	3,500	4,800
Total credit	1,662,149	500,000	15,000	15,000

**FORESTRY TAX SETTLEMENTS.**

Under the provisions of Act No. 527 of the Philippine Commission, the net amount of collections on forestry products made in the provinces and the city of Manila has, since July 1, 1902, been returned pro rata to the provinces from which the products were taken after the entire expenses of conducting the Forestry Bureau and the service under its control have been deducted from the gross collections.

This law continued in force to December 31, 1904, when the forestry tax became, by Act No. 1189, a part of the new system of internal-revenue taxes, and is thereafter included in the statement of collection and refund of internal revenues.

During the period July 1 to December 31, 1904, the expenses of the Forestry Bureau, including those former expenses which had not been previously charged against the forestry collections, exceeded the collections made during the same period.

All refunds to taxpayers of erroneous collections, and so much of the expenses as equaled the collections, have therefore been charged against the collections, and the balance of the expenditures for the period July 1 to December 31, 1904, has been borne by the Insular Government.

Following is a statement of the forestry collections and refunds, by

provinces, to December 31, 1904, with the pro rata of expense, as stated, all in Philippine currency.

Province.	Balance due June 30, 1904.	Collections July 1-Dec. 31, 1904.	Total.	Pro rata expenses of the Forestry Bureau.	Amount refunded to June 30, 1905.	Erroneous collections refunded to taxpayers.	Total.
Abra	1,312.29	1,977.39	3,289.68	1,977.39	1,312.29		3,289.68
Albay	1,554.95	3,611.23	5,166.18	3,611.23	1,554.95		5,166.18
Ambos Camarines	9,768.47	8,783.46	18,551.93	8,783.46	9,768.47		18,551.93
Antique	441.12	390.15	831.27	390.15	441.12		831.27
Bataan	5,011.76	5,128.69	10,140.45	5,128.69	5,011.76		10,140.45
Batangas	328.59	1,032.14	1,360.73	1,032.14	328.59		1,360.73
Benguet		849.30	849.30	849.30			849.30
Bohol	2,242.83	3,806.10	6,048.93	3,806.10	2,242.83		6,048.93
Bulacan	1,670.94	1,790.20	3,461.14	1,790.20	1,670.94		3,461.14
Capiz	4,496.72	5,934.85	10,431.57	5,934.85	4,496.72		10,431.57
Cavite	522.86	5,942.57	6,465.43	5,942.57	522.86		6,465.43
Cebu	378.03	363.57	741.60	363.57	378.03		741.60
Iloilo	1,629.30	1,638.38	3,267.68	1,638.38	1,629.30		3,267.68
Ilocos Norte	1,433.36	1,883.91	3,317.27	1,883.91	1,433.36		3,317.27
Ilocos Sur	682.32	1,030.37	1,712.69	1,030.37	682.32		1,712.69
Isabela	3,533.52	7,627.46	11,160.98	7,627.46	3,533.52		11,160.98
Laguna	691.53	1,969.53	2,661.06	1,969.53	691.53		2,661.06
Lepanto-Bontoc	951.82	4,196.17	5,147.99	4,196.17	951.82		5,147.99
Leyte		313.06	313.06	313.06			313.06
Masbate	3,982.93	9,674.39	13,657.32	9,674.39	3,982.93	453.42	13,657.32
Mindoro	5,241.41	4,000.11	9,241.52	4,000.11	5,241.41		9,241.52
Misamis	5,504.37	5,353.66	10,858.03	5,353.66	5,504.37		10,858.03
Moro	980.39	2,531.09	3,511.48	2,531.09	980.39		3,511.48
Nueva Ecija	5,078.45	8,983.94	14,062.39	8,983.94	5,078.45		14,062.39
Ocidental Negros	1,011.22	2,820.79	3,832.01	2,820.79	1,011.22		3,832.01
Oriental Negros	6,213.71	13,550.91	19,764.62	13,550.91	6,213.71		19,764.62
Palawan	462.64	1,250.08	1,712.72	1,250.08	462.64		1,712.72
Pampanga	2,170.41	4,850.52	7,020.93	4,850.52	2,170.41		7,020.93
Pangasinan	2,163.21	5,407.84	7,571.05	5,407.84	2,163.21		7,571.05
Rizal	3,609.41	5,897.95	9,507.36	5,897.95	3,609.41		9,507.36
Romblon	1,305.49	2,859.16	4,164.65	2,859.16	1,305.49		4,164.65
Samar	512.46	1,916.20	2,428.66	1,916.20	512.46		2,428.66
Sorsogon	1,800.21	2,667.54	4,467.75	2,667.54	1,800.21		4,467.75
Surigao	1,582.91	5,618.71	7,201.62	5,618.71	1,582.91		7,201.62
Tarlac	799.85	3,727.07	4,526.92	3,727.07	799.85		4,526.92
Tayabas	1,681.31	2,031.68	3,712.99	2,031.68	1,681.31		3,712.99
Union	14,742.79	22,141.27	36,884.06	22,047.92	14,742.79	93.85	36,884.06
Zambales	738.61	2,128.30	2,866.91	2,128.30	738.61		2,866.91
	5,819.52	4,128.92	9,948.44	4,125.72	5,819.52	3.20	9,948.44
Total	102,051.71	169,808.66	271,860.37	169,712.11	101,598.29	549.97	271,860.37

### Summary.

Item.	Debit, Philippine currency.	Credit, equivalent in Philippine currency.
Balance June 30, 1904		102,051.71
Collections July 1 to Dec. 31, 1904		169,808.66
Expenses of the Forestry Bureau July 1 to Dec. 31, 1904	169,712.11	
Refunds to provinces	101,598.29	
Refunds to taxpayers of erroneous collections	549.97	
Total	271,860.37	271,860.37

### LOANS TO PROVINCES.

Following is a statement of the balances due from provinces on account of loans from the Insular Government on June 30, 1904, the loans made to provinces during the fiscal year 1905, the loans paid during the same period, and the balances due from provinces on this account on June 30,

1905, both to the Insular Treasury and to the Congressional relief fund. Loans specifically made in Mexican and Spanish-Filipino currency have been reduced to Philippine currency at the ratio of 1.30 to 1, which was the ratio when Mexican currency ceased to be received by the Insular Government:

Province.	Balance due Government June 30, 1904.	Loans made during fiscal year.		Loans paid during fiscal year.		Balance due Government June 30, 1905.
		Insular Treasury.	Congressional relief fund.	Insular Treasury.	Congressional relief fund.	
Albay	25,000.00		65,000.00			90,000.00
Antique	22,500.00					22,500.00
Abra	10,000.00					10,000.00
Ambos Camarines	50,000.00					50,000.00
Batangas	65,300.00			2,000.00		63,300.00
Bulacan			10,000.00			10,000.00
Capiz	70,000.00					70,000.00
Cavite	43,461.53		25,000.00			68,461.53
Cebu		60,000.00				60,000.00
Iloilo	50,000.00					50,000.00
Ilocos Sur	20,000.00					20,000.00
Misamis	5,000.00			5,000.00		5,000.00
Masbate	5,000.00					5,000.00
Mindoro	5,000.00					5,000.00
Nueva Ecija	27,000.00					27,000.00
Occidental Negros	20,000.00					20,000.00
Paragua	20,615.38					20,615.38
Pangasinan	5,000.00					5,000.00
Rizal	7,000.00			2,000.00		5,000.00
Romblon	8,000.00				2,000.00	6,000.00
Samar	19,230.77					19,230.77
Sorsogon		20,000.00				20,000.00
Surigao	4,000.00					4,000.00
Tayabas	13,085.00			3,000.00		10,085.00
Union	37,000.00					37,000.00
Zambales	10,000.00					10,000.00
Total	542,192.68	80,000.00	100,000.00	12,000.00	2,000.00	708,192.68

#### THE PROPERTY DIVISION.

This division is charged with the settlement of property returns and all matters coming within the administrative jurisdiction of the Auditor under the requirements of Acts Nos. 215 and 909 of the Philippine Commission, which provide that every officer or agent who has public civil property in his charge shall be deemed responsible for the value thereof until relieved from such responsibility pursuant to the provisions of said acts. This division is also charged with the reviewing of all reports of inspectors or committees on condemned property, of which 343 were received and passed upon during the fiscal year.

The returns on hand July 1, 1904, numbered 552, and 2,269 were received during the fiscal year, making a total of 2,821; of these, 2,394 were examined, leaving a total of 427 remaining unaudited at the close of the fiscal year.

Pursuant to a resolution of the Philippine Commission dated March 14, 1905, Insular property was transferred to the city of Manila under the supervision of the chief of this division, of which the following is

a summary, and was subsequently approved by the honorable Acting Governor-General.

Insular Purchasing Agent corral .....	P 97, 946. 57
Supplies, Insular Purchasing Agent corral, San Lazaro....	2, 542. 18
Constabulary property, Palomar Island .....	6, 759. 64
Insular Cold Storage and Ice Plant .....	3, 642. 10
Additional Insular Purchasing Agent property.....	4, 519. 11
Insular Purchasing Agent stables .....	120, 974. 99
Constabulary stables, Palomar Island .....	4, 254. 06
	<hr/> 240, 638. 65
Less 15 per cent as per resolution of the Commission....	36, 095. 30
	<hr/> 204, 542. 85
Insular Purchasing Agent stock not subject to 15 per cent discount.....	16, 823. 12
	<hr/> 221, 365. 97
Total.....	

The character of the work done by this division is shown by the number of demands made upon the surety companies on account of shortages in property for which bonded officers are responsible:

Paul Crank, supply officer, Nueva Ecija .....	P 386. 13
Edward P. Collins, supply officer, Isabela .....	191. 06
Francis M. Fountain, supply officer, Pangasinan .....	1, 190. 10
Q. R. Gonzales, supply officer, Pampanga .....	271. 80
Carel Knip, supply officer, Oriental Negros .....	2, 700. 67
E. D. Melton, supply officer, Baguio, Benguet .....	3, 519. 96
L. A. Porter, supply officer, Cavite .....	1, 235. 81
Vernon H. Taylor, medical supply officer, Samar, Iloilo, Tarlac .....	764. 90
John Strain, supply officer, Pangasinan.....	6, 374. 19
Ward V. Walker, supply officer, Cebu.....	1, 655. 00
M. H. Burnham, supply officer, Albay .....	1, 233. 62
G. K. Armstrong, supply officer, Tayabas.....	66. 88
J. H. Nelson, supply officer, Nueva Vizcaya .....	159. 52
E. R. Knapp, supply officer, Iloilo .....	640. 11
Henry Barrett, supply officer, Leyte .....	1, 545. 47
Guy C. Foote, supply officer, Tayabas.....	73. 03
W. P. Buxton, supervisor, Cavite.....	73. 00
J. Lawton Taylor, supervisor, Marinduque.....	134. 46
	<hr/> 22, 265. 77
Total .....	

#### PROPERTY LOSSES FROM UNAVOIDABLE CAUSES.

Mr. S. K. Fitzhugh, provincial treasurer of Tayabas, was found to be short of nonexpendable property to the value of P172.83. As the loss occurred through no fault of the officer, he was relieved from accountability by written consent of the Governor-General, as provided in rule 29 of Act No. 90.

Mr. W. W. Leggett, supervisor of Abra Province, was found short of

property to the value of ₱30.60, and relieved in the same manner, as was also Lieut. L. E. McMurry, Philippines Constabulary, of property to the value of ₱198.66.

The claims hereinbefore mentioned do not include several <sup>shortages</sup> ~~claims~~ now in course of adjustment for which no claim has as yet been made.

The Philippine system of property accountability is similar to that of the War Department, it having been an inheritance from the military government of the Islands. It is a safe system, but open to the possible objection that it necessitates an undue amount of paper work.

The Auditor recommends that the system be revised so as to eliminate the requirement for periodical returns covering the fixed, nonperishable, nonexpendable property assets of the Government, by requiring them to be permanently listed in the Auditor's office and in the various Bureaus against officers responsible therefor, thus reducing reports or returns to those covering expendable property, for which special provision should be made according to the nature of the particular service concerned. A much greater latitude should be allowed in accounting for property which in the ordinary course of service legitimately expends itself in use.

#### REDISTRIBUTION OF DUTIES, BY DIVISIONS.

In view of the changes made by the Accounting Act a new distribution of duties for the various divisions has been made, analogous accounting or similar systems being thrown into the same division as nearly as practicable. Under this new distribution the accounts of the various Bureaus and Offices will be examined and settled by divisions as follows:

*Bookkeeping division.*—Treasurer's general account, Treasurer's depositary account, and continue as the general record and statistical division.

*Customs division.*—Bureau of Customs, Bureau of Navigation, Bureau of Port Works, Bureau of Coast and Geodetic Survey, Bureau of Printing, Bureau of Agriculture, and Weather Bureau.

*Internal-revenue division.*—Bureau of Internal Revenue, City of Manila, Bureau of Forestry, Bureau of Justice, and Bureau of Public Works.

*Postal division.*—Bureau of Posts, Signal Service, Bureau of Cold Storage, Bureau of Civil Service, and Bureau of Audits.

*Miscellaneous division.*—Executive Bureau, Bureau of Constabulary, Bureau of Education, Bureau of Health, Quarantine Service, Bureau of Prisons, Bureau of Science, Bureau of Lands, Bureau of the Treasury, and all miscellaneous accounts not especially enumerated.

*Provincial division.*—Provincial accounts, until all district auditors are installed, revision of provincial accounts, and supervision of district auditors

*Property division.*—Insular property accounts, Bureau of Supply, and accounts of Insular disbursing agent at Washington.

## APPROPRIATED MONEYS UNDRAWN JUNE 30, 1905.

The appropriation ledgers of this office on June 30, 1905, showed the following amounts of appropriated moneys to the credit of the various Bureaus and Offices of the Insular Government for the fiscal year 1905, all amounts undrawn relating to the fiscal year 1904 and prior years having been previously turned back to the general fund, except one special appropriation as indicated.

*Amounts of appropriated moneys to the credit of Bureaus, Offices, etc., for the fiscal year 1905.*

## GENERAL FUND.

## The Executive:

Executive Bureau .....	P7, 133. 98
Philippine Civil Service Board .....	1, 102. 82
Bureau of the Insular Purchasing Agent .....	196, 812. 81

## Department of the Interior:

Board of Health .....	<sup>1</sup> 48, 168. 89
Quarantine Service .....	39, 166. 71
Forestry Bureau .....	6, 468. 74
Mining Bureau .....	1, 905. 07
Bureau of Public Lands .....	46, 340. 58
Bureau of Agriculture .....	1, 620. 20
Bureau of Ethnological Survey .....	3, 376. 47
Bureau of Government Laboratories .....	32, 373. 80
Philippine Civil Hospital .....	. 47
Civil Sanitarium, Benguet .....	1, 676. 81

## Department of Commerce and Police:

Bureau of Posts .....	30, 806. 90
Post-Office Service .....	216, 725. 57
Signal Service .....	15, 009. 36
Bureau of Philippines Constabulary .....	199, 775. 49
Bureau of Prisons .....	98, 699. 28
Bureau of Coast Guard and Transportation .....	180, 307. 75
Bureau of Coast and Geodetic Survey .....	293. 80
Bureau of Engineering .....	9, 525. 69

## Department of Finance and Justice:

Bureau of the Insular Treasurer .....	130, 245. 42
Bureau of Customs and Immigration .....	57, 356. 41
Arrastre division .....	37, 630. 54
Bureau of Internal Revenue .....	50, 443. 57
Bureau of Insular Cold Storage and Ice Plant .....	80, 854. 42
Bureau of Justice .....	160. 00

## Department of Public Instruction:

Bureau of Education .....	193, 679. 00
Bureau of Public Printing .....	83, 825. 18
Bureau of Architecture .....	77, 756. 77
American Circulating Library .....	3, 720. 91
Official Gazette .....	300. 00

<sup>1</sup>Additional for the fiscal year 1904 and prior years, P493.68.

*Amounts of appropriated moneys to the credit of Bureaus, Offices, etc.—Continued.*

## GENERAL FUND—continued.

## Unassigned service:

Exposition Board .....	P 260,134.12
Custodian, Santa Potenciana building .....	1,001.44
Superintendent, Oriente building .....	5,347.80
Benguet road .....	60.33
Santa Cruz Estero .....	.61
Pasig River walls .....	.44
Loan to Province of Oriental Negros .....	20,000.00
Provincial government of Paragua .....	1,660.00
Invalid money orders .....	5,024.80
Overtime services, customs employees .....	2,277.14
Services of officers, private bonded warehouses .....	283.85
Surplus, section 283, Act No. 355 .....	4,170.97
Refundable export duties .....	871,317.48
Section 5 (g), Act No. 436 .....	674.35
Outstanding liabilities .....	2,565.24
Insular salary and expense fund .....	78,860.18
Old transportation claims .....	1,119.72
War emergency rice fund .....	2,493.08
San Jose litigation .....	2,876.27
For C. H. Sleeper .....	250.00
Roads and bridges, Act No. 1 .....	17,355.85
Education of Filipinos in United States .....	24.24
Commission of 50 Filipinos to visit St. Louis .....	31,415.24
General purposes of Insular Government at Washington, D. C. ....	1,505.28
For Felipe G. Calderon .....	200.00
For 10 employees, Intendencia building .....	20.00
Refund of provost fees collected at Montalbon .....	1,100.00
For Collecting Librarian .....	1,000.00
For United States commission for gold-standard conference in Orient .....	10,000.00
For rewards to crew of <i>Landaura</i> .....	890.00
For clerk, Court of First Instance, Mindoro .....	372.00
For land claims, Mariquina and San Mateo .....	10,868.81
For one-third of expenses, Messrs. Burnham and Anderson .....	2,348.78

## City of Manila:

Municipal Board .....	21,060.62
Department of engineering and public works .....	19,189.66
Department of assessments and collections .....	11,538.01
Fire department .....	43,150.48
Law department .....	11,443.40
Department of police .....	30,817.30
Department of city schools .....	11,235.76
City of Manila salary and expense fund .....	33,997.66
Public works and permanent improvements .....	158,389.17
Department of sewers and waterworks construction .....	4,523.38

Total .....	<u>3,535,826.87</u>
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*Amounts of appropriated moneys to the credit of Bureaus, Offices, etc.—Continued.*

## GENERAL FUND—continued.

## Recapitulation, general fund:

Fiscal year 1905 .....	P3, 535, 826. 87
Fiscal year 1905, Pfs. 6,445.24, at 1.30 <sup>1</sup> .....	4, 957. 88
Total fiscal year 1905 .....	3, 540, 784. 75
Prior fiscal years .....	493. 68
Grand total .....	3, 541, 278. 43

## SPECIAL FUNDS.

Friar-lands fund .....	P8, 230, 114. 32
Gold-standard fund .....	2, 744, 217. 76
Public works and permanent improvements fund:	
Bureau of Engineering, Wright-Taft road .....	P35, 000. 00
Office of Port Works—	
Manila Harbor and Pasig River .....	1, 249, 276. 14
Port of Cebu .....	1, 067, 973. 92
Port of Iloilo .....	395, 899. 13
City of Manila—	
Improvement of Pasig River front .....	30, 915. 78
Loan to city of Manila .....	350, 000. 00
Bureau of Coast Guard and Transportation—	
Light-House Service .....	150, 196. 74
General improvement of Engineer's Island .....	30, 119. 31
Marinerailway and machine shop, Engineer's Island .....	1, 774. 80
Bureau of Prisons, improvement of Bilibid Prison and for a stone quarry .....	100, 000. 00
Benguet improvements .....	1, 694. 82
Quarantine Service, quarantine station, Cebu .....	18, 223. 15
Bureau of Architecture, Public Works .....	103, 206. 47
	3, 534, 280. 26
Congressional relief fund:	
Act No. 738, purchase of draft cattle .....	44, 853. 65
Act No. 786, purchase, sale, and distribution of rice .....	1, 933. 92
Act No. 795, contingent expenses, Government Laboratories .....	1, 499. 67
Act No. 797, for expenditure under direction of the Governor-General .....	125, 126. 90
Act No. 920, Vigan-Bangued road .....	2, 114. 30
Act No. 920, Juan Villaverde trail .....	42. 80
Act No. 1000, Cebu-Toledo road .....	159, 902. 10
Act No. 1015, Pagbilao-Atimonan road .....	721. 93
Act No. 1016, Capas-O'Donnell-Iba road .....	66, 398. 69
Act No. 1046, for expenditure under direction of the Governor-General .....	137, 515. 06
Act No. 1073, Bay-Tiaong road .....	35, 867. 18
Act No. 1073, Magdalena-Santa Cruz road .....	15, 000. 00
Act No. 1073, Lucena-Sariaya road .....	8, 697. 31
Act No. 1074, Calamba-Los Baños road .....	198. 80
Act No. 1076, loan to Province of Abra .....	6, 000. 00

<sup>1</sup> Mexican currency, outstanding liabilities, \$6,445.24.

*Amounts of appropriated moneys to the credit of Bureaus, Offices, etc.—Continued.*

## SPECIAL FUNDS—continued.

## Congressional relief fund—Continued.

Act No. 1137, for expenditure under direction of the Governor-General .....	P 471. 82	
Act No. 1198, for expenditure under direction of the Governor-General .....	38, 247. 95	
Act No. 1220, purchase of draft cattle .....	19, 000. 00	
Act No. 1275, construction of public school buildings .....	322, 538. 71	
Act No. 1305, for expenditure under direction of the Governor-General .....	6, 321. 14	
Act No. 1350, for expenditure under direction of the Governor-General .....	14, 518. 47	
	<u>P 1, 006, 970. 40</u>	
Total .....	15, 515, 582. 74	

## RECAPITULATION, ALL FUNDS.

General fund .....	P 3, 541, 278. 43	
Friar-lands fund .....	8, 230, 114. 32	
Gold-standard fund .....	2, 744, 217. 76	
Public works and permanent improvements fund .....	3, 534, 280. 26	
Congressional relief fund .....	1, 006, 970. 40	
Total .....	<u>19, 056, 861. 17</u>	

## OUTSTANDING WARRANTS.

Following is a statement, by currencies, of warrants, accountable and settlement, outstanding at the beginning of the fiscal year, the amount issued, the amount paid, the amount canceled, and the amount outstanding June 30, 1905:

Item.	Philippine currency.	Mexican and Spanish-Filipino currency.
Outstanding July 1, 1904:		
Accountable .....	P 137, 176. 62	-----
Settlement .....	33, 736. 08	\$21. 43
Total outstanding .....	170, 912. 70	21. 43
Issued during fiscal year 1905:		
Accountable .....	46, 961, 565. 58	8, 027, 000. 00
Settlement .....	13, 625, 504. 62	10, 825. 26
Total issued .....	60, 587, 070. 20	8, 037, 825. 26
Grand total .....	60, 757, 982. 90	8, 037, 846. 69
Paid during fiscal year 1905:		
Accountable .....	47, 081, 684. 36	8, 027, 000. 00
Settlement .....	13, 580, 705. 90	10, 825. 26
Total paid .....	60, 662, 390. 26	8, 037, 825. 26
Canceled during fiscal year 1905, settlement .....	260. 76	-----
Outstanding June 30, 1905:		
Accountable .....	17, 057. 84	-----
Settlement .....	78, 274. 04	21. 43
Total outstanding .....	95, 331. 88	21. 43
Grand total .....	60, 757, 982. 90	8, 037, 846. 69

Reducing the amount outstanding in Mexican and Spanish-Filipino currency to Philippine currency at the ratio of 0.76923, and adding same to amount shown in the latter currency, will result in a total liability of the Government on this account of ₱95,348.36 on June 30, 1905.

#### BOND ISSUES DURING THE FISCAL YEAR 1905.

There were three bond issues during the fiscal year 1905, as follows:

(1) An issue of \$3,000,000 of a fourth series of certificates of indebtedness under the provisions of section 2 of Act No. 1195 and under the authority of the act of Congress of March 3, 1903, establishing the gold standard in the Philippine Islands.

(2) An issue of \$2,500,000 under the provisions of section 3 of Act No. 1301, pursuant to section 2 of the act of Congress of February 6, 1905, for the purpose of acquiring funds for the payment of the expenses of certain public works and permanent improvements in the Philippine Islands.

(3) An issue of \$1,000,000 under the provisions of section 4 of Act No. 1323, authorizing the city of Manila to incur an indebtedness of \$4,000,000, United States currency, and to issue bonds therefor to provide funds to construct an adequate water, sewer, and drainage system in the city of Manila.

The first issue of \$3,000,000 was in coupon form in denominations of \$1,000, dated September 1, 1904, and bear interest at the rate of 4 per cent per annum, payable quarterly and redeemable in one year after date of issue. The whole issue was taken by Mr. M. L. Turner, of Oklahoma City, Okla., at 101.410 per hundred, the principal and premium amounting to ₱6,084,600. This issue was retired on August 31, 1905, and a new issue of \$1,500,000 made.

The second issue of \$2,500,000, for Insular public works and improvements, was in the form of registered bonds, in denominations of \$1,000 to \$10,000, dated March 1, 1905, bearing interest at 4 per cent per annum, payable quarterly, and redeemable at the pleasure of the Philippine Government after ten years, and payable in thirty years. The entire issue was taken by the Mercantile Trust Company, of St. Louis, Mo., the successful bidder, the proceeds being ₱5,460,608.70.

The third issue, of \$1,000,000, known as city of Manila waterworks and sewer bonds, was dated June 1, 1905, redeemable June 1, 1915, and payable June 1, 1935, with interest at 4 per cent per annum, payable quarterly, on the 1st days of September, December, March, and June of each year. The entire issue was sold to the New First National Bank, of Columbus, Ohio, at 109.5625 per hundred. The proceeds amounted to ₱2,191,250.

#### BONDS RETIRED DURING THE FISCAL YEAR.

The second and third issues of certificates of indebtedness, amounting to \$6,000,000 or ₱12,000,000, were retired during the fiscal year.

There were outstanding June 30, 1905, the fourth series of certificates, amounting to \$3,000,000 (retired August 31, 1905); the public works and permanent-improvement bonds, \$2,500,000, payable after ten years and due in thirty years; the Manila waterworks and sewer bonds, \$1,000,000, payable after ten years and due in thirty years, and the 10-30 friar-lands bonds amounting to \$7,000,000.

#### NEW COINAGE RECEIVED DURING THE FISCAL YEAR.

During the fiscal year ₱12,142,546 of new coinage was received from the mint and taken into the Treasury, making a total coinage received from the date of the passage of the act to June 30, 1905, of ₱31,984,040.56.

#### CHANGES IN RATIO BETWEEN MEXICAN OR SPANISH-FILIPINO CURRENCY AND PHILIPPINE CURRENCY.

On July 1, 1904, the beginning of the fiscal year, the official ratio between Mexican or Spanish-Filipino currency and Philippine currency was Pfs.1.10 of the former to ₱1 of the latter.

During the fiscal year the following changes occurred: July 1, 1904, 1.13 to 1; August 1, 1904, 1.10 to 1; October 1, 1904, 1.18 to 1; December 22, 1904, 1.14 to 1; January 9, 1905, 1.20 to 1; April 1, 1905, 1.25 to 1; May 1, 1905, 1.30 to 1.

The last-named ratio was in effect at the close of the fiscal year and is still in force at this time.

Mexican or Spanish-Filipino currency has not been received at the Treasury for public dues or repayments by accountable officers since September 30, 1904. On transactions from that date preliminary exchanges of the Mexican currency have been effected at the ratio obtaining at the time the payments were made and the proceeds in Philippine currency taken up on the Treasurer's general account.

#### RIZAL MONUMENT FUND.

Under the provisions of Act No. 243 of the Commission the Insular Treasurer is the custodian of the funds collected for the purpose of erecting, on the Luneta in Manila, a monument to José Rizal, the Filipino patriot, scientist, and author.

The receipts and expenditures of the Insular Treasurer on this account for the fiscal year were as follows:

Item.	Philippine currency.	Mexican currency.
Balance July 1, 1904 .....	61,781.71	892.22
Total deposits fiscal year .....	45,313.60	2.00
Exchanges of currency .....	791.34	.....
Total .....	107,886.65	894.22
Total disbursements .....	120.01	.....
Exchanges of currency .....	.....	894.22
Balance on hand .....	107,766.64	.....
Total .....	107,886.65	894.22

Reducing the amount outstanding in Mexican and Spanish-Filipino currency to Philippine currency at the ratio of 0.76923, and adding same to amount shown in the latter currency, will result in a total liability of the Government on this account of ₱95,348.36 on June 30, 1905.

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The receipts and expenditures of the Insular Treasurer on this account for the fiscal year were as follows:

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Balance July 1, 1904 .....	61,781.71	892.22
Total deposits fiscal year .....	45,313.60	2.00
Exchanges of currency .....	791.34	
Total .....	107,886.65	894.22
Total disbursements .....	120.01	
Exchanges of currency .....		894.22
Balance on hand .....	107,766.64	
Total .....	107,886.65	894.22

## ESTATES OF DECEASED EMPLOYEES.

Under the provisions of Act No. 280 of the Commission the Insular Treasurer was made administrator of the estates of employees of the Insular Government, citizens of the United States who may die in the service, when such estates do not exceed in value \$500. The Treasurer is authorized to take possession of the effects of deceased employees, receive all salary due or accrued on account of earned leave, and to pay all expenses of interment here or shipment of the remains to the United States, as may be desired. He settles all of a decedent's just debts in the Islands and pays over any balance remaining to the next of kin. Under the provisions of the Reorganization Act this work is taken over by the Attorney-General November 1, 1905.

Following is a statement of the funds handled during the fiscal year:

Item.	Philippine currency.	United States currency.	Mexican currency.
Balance July 1, 1904.....	5,307.56	987.05	2,191.62
Total deposits.....	11,877.04		
Exchanges.....	2,764.45		
Total.....	19,949.05	987.05	2,191.62
Total disbursements.....	8,644.17	110.00	1,024.92
Exchanges.....		877.05	1,141.70
Balance on hand.....	11,304.88		25.00
Total.....	19,949.05	987.05	2,191.62

CATTLE-REGISTRATION STAMP ACCOUNT OF THE  
INSULAR TREASURER.

Item and date.	Amount.	
	Debit.	Credit.
Stock received from Public Printer:		
July 18, 1904.....	₱200,000.00	
Sept. 26, 1904.....	100,000.00	
Dec. 17, 1904.....	200,000.00	
Apr. 29, 1905.....	300,000.00	
	₱800,000.00	
Stock transferred to provincial treasurers:		
August, 1904.....	200,000.00	
October, 1904.....	71,500.00	
November, 1904.....	20,500.00	
December, 1904.....	43,300.00	
January, 1905.....	82,900.00	
February, 1905.....	28,000.00	
March, 1905.....	23,400.00	
April, 1905.....	16,500.00	
May, 1905.....	53,500.00	
June, 1905.....	50,000.00	
Stock on hand June 30, 1905.....		₱589,600.00
		210,400.00
Total.....	800,000.00	800,000.00

Act No. 1147, passed May 3, 1904, provided that from and after July 1, 1904, there should be affixed to each certificate of the ownership and transfer of large cattle a special kind of stamp of the value of ₱1. These stamps must be purchased by the owners of the cattle, and the money received from the sale of cattle-registration stamps becomes a purely municipal revenue.

**PAYMENT BY SURETIES ON ACCOUNT OF SHORTAGES.**

The following payments were made during the fiscal year by sureties on account of defaulting officers:

Name.	Position.	Location.	Amount.
I. Gintzler	Supply officer	Cebu	\$1,400.90
Antonio Javier	Municipal and deputy provincial treasurer.	Imus, Cavite	1,348.74
J. W. Walsh	Supply officer	Masbate	6,000.00
Ward V. Walker	do	Cebu	1,899.82
C. G. Johnson	do	Misamis	1,457.55
Carel Knip	do	Oriental Negros	6,000.00
B. French	Postmaster	Jolo	656.68
A. Pagnia	Municipal and deputy provincial treasurer.	Calumpit	690.67
C. H. Wax	Disbursing officer, Lake Lanao and Moro exhibit.	St. Louis, Mo.	326.72
J. H. Ray	Postmaster	Batangas	1,242.49
Total			21,023.57

**LOSSES BY THEFT, BURGLARY, AND OTHER CASUALTIES.**

During the fiscal year allowances under rules 28 and 29 of Act No. 90 were made, on account of losses by theft, burglary, and other unavoidable casualties to officers not responsible therefor, amounting to \$3,483.88, Mexican currency, and ₱11,439.90, Philippine currency.

**SEGREGATION OF THE INSULAR TREASURER'S CASH BALANCE ON JUNE 30, 1905.**

[As to general and special funds and outstanding warrants, and exclusive of depository funds.]

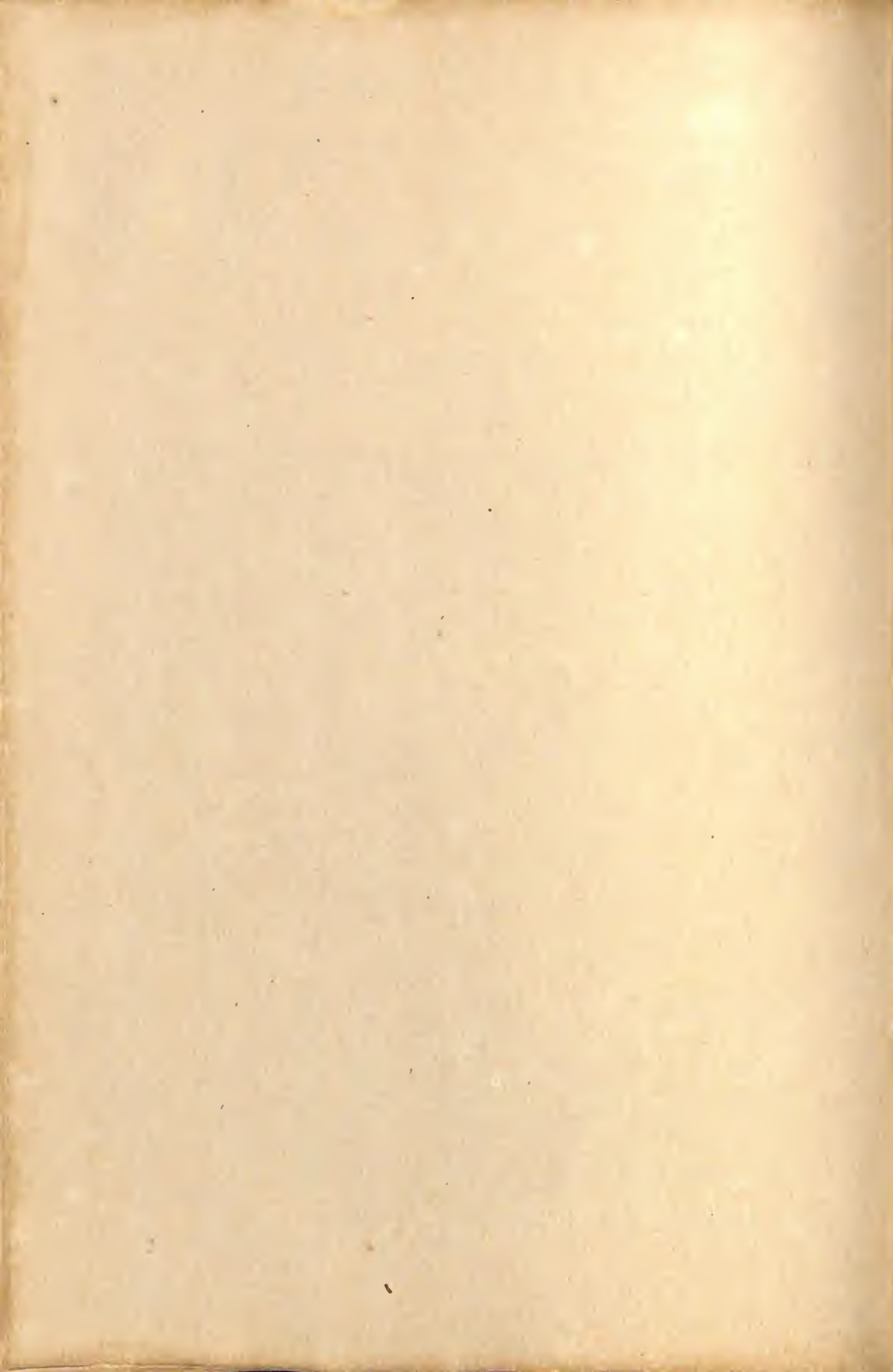
Fund.	Appropriations undrawn.	Available for appropriation.	Outstanding warrants.	Insular Treasurer's cash balance.
General fund	₱3,541,278.43	₱585,021.36	₱95,348.37	₱4,221,648.16
Congressional relief fund	1,006,970.40	1,228.53		1,008,198.93
Gold-standard fund	2,744,217.76	4,719,500.98		7,463,718.74
Friar-lands funds	8,230,114.32			8,230,114.32
Public works and permanent improvements fund	3,534,280.26	124,814.62		3,659,094.88
Manila sewer and waterworks construction fund		2,191,250.00		2,191,250.00
Total	19,056,861.17	7,621,815.49	95,348.37	26,774,025.03

**THE INSULAR BALANCE SHEET.**

The balance sheet following exhibits the financial standing of the Insular Government on June 30, 1905, with its relation as debtor or creditor to the several special accounts as noted. The results shown relate solely to cash transactions, the items of unexpendable property on hand and unliquidated claims for account of and against the Government not being considered. Property accountability is carried as such with the individual having control of same by purchase or transfer, and is not included as a Government asset. Unliquidated claims in behalf of and against the Government are matters of Bureau administration, and are not required by law to be reported to the Insular Auditor.



95	Gold-standard fund (account purchase and coinage of silver bullion and alloy)					865, 112.42	
98	Refundable surplus on customs auction sales					4, 221.00	
99	Invalid money orders					3, 024.80	
100	Outstanding liabilities					7, 523.52	
100	Refundable collections of land taxes, Province of Rizal (sec. 5 (g), Act No. 436)					675.44	
99	Loans to provinces				708, 192.68		
98	Refundable export duties				2, 625.02		
98	Advances to provinces				5, 778, 996.50		
96	Prize-lands fund				56, 222.39		
102	Moro Province						
97	Public works and permanent improvements fund				972, 759.38		
31	Outstanding warrants					95, 348.36	
101	Bonded indebtedness					27, 000, 000.00	
98	Sewer and waterworks construction fund					2, 191, 250.00	
100	Outstanding postal drafts					10, 418.04	
105-108	Congressional relief fund					1, 515, 737.82	
109-116	The city of Manila				2, 406, 433.92		
49-53	Depository funds					12, 703, 646.21	
52	Reserve fund to protect outstanding silver certificates					10, 450, 000.00	
	Total	303, 452, 870.57	303, 452, 870.57				
	Excess of expenditures over receipts carried to surplus and deficiency account			1, 398, 723.92			1, 398, 723.92
	Total	24, 497, 714.66	24, 497, 714.66				
	Excess of resources over liabilities					6, 237, 371.97	
	Total	62, 444, 596.58	62, 444, 596.58				
	Net surplus carried forward to succeeding fiscal year					6, 237, 371.97	
	Total					7, 626, 065.89	7, 626, 065.89



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THE INSULAR TREASURY.

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# TREASURY STATEMENT.

## GENERAL REVENUE ACCOUNT OF THE TREASURER.

The following is the general-revenue account of the Treasurer of the Islands, by months, as audited. The new Philippine currency having a fixed and permanent value in its relation to United States currency at the ratio of 2 to 1, the account as stated in Philippine currency includes all transactions in United States currency on this basis.

This statement of deposits in and withdrawals from the Treasury embraces all transactions at the Treasury within the fiscal year 1905 without reference to the period for which the deposited collections were made and also without reference to the fiscal year for the service of which funds were withdrawn for expenditure.

*General-revenue account of the Insular Treasurer for the fiscal year ended June 30, 1905.*

JULY, 1904.

Item.	Philippine currency.	Mexican or Spanish-Fili- pino currency.
<b>DEBIT.</b>		
Balance due Government July 1, 1904.....	₱30,689,081.93	\$2,532,245.37
Deposits on account of—		
Customs revenue .....	1,239,824.03	1,913.19
Postal revenue .....		
Internal revenue .....	31,298.09	1,368.45
Miscellaneous revenue .....	257,613.61	1,287.22
City of Manila revenue .....	367,650.34	9,259.00
Payments and repayments to appropriations .....	1,131,985.03	834.76
New Philippine coin .....	28.00	
Premium on New York drafts .....	1,251.29	
Currency received in exchange for the equivalent in other currency ..	1,234,573.82	255,364.60
Total debit .....	34,953,306.14	2,802,272.59
<b>CREDIT.</b>		
Withdrawals by accountable warrants .....	3,511,679.86	1,102,000.00
Withdrawals by settlement warrants .....	474,313.18	170.26
Currency given in exchange for the equivalent in other currency ..	1,460,556.87	4,790.70
Balance due Government July 31, 1904.....	29,506,756.23	1,695,311.63
Total credit .....	34,953,306.14	2,802,272.59

## REPORT OF THE AUDITOR

*General-revenue account, etc.—Continued.*

AUGUST, 1904.

Item.	Philippine currency.	Mexican or Spanish-Philippine currency.
DEBIT.		
Balance due Government Aug. 1, 1904	P29,506,756.23	\$1,695,311.63
Deposits on account of—		
Customs revenue	1,244,715.15	1,304.34
Postal revenue	63,684.49	
Internal revenue	27,063.62	1,862.56
Miscellaneous revenue	164,224.93	288.26
City of Manila revenue	151,329.78	5,764.00
Payments and repayments to appropriations	839,023.95	2,544.37
New Philippine coin	1,514,355.00	
Premium on New York drafts	2,775.00	
Currency received in exchange for the equivalent in other currency	2,531,158.88	509,902.77
Total debit	36,045,087.03	2,216,977.93
CREDIT.		
Withdrawals by accountable warrants	9,298,188.65	430,000.00
Withdrawals by settlement warrants	504,612.40	
Withdrawals by postal covering-in warrant	63,684.49	
Currency given in exchange for the equivalent in other currency	2,991,841.45	
Balance due Government Aug. 31, 1904	23,186,760.04	1,786,977.93
Total credit	36,045,087.03	2,216,977.93

SEPTEMBER, 1904.

DEBIT.		
Balance due Government Sept. 1, 1904	P23,186,760.04	\$1,786,977.93
Deposits on account of—		
Customs revenue	1,129,256.09	31,346.70
Postal revenue		
Internal revenue	22,457.07	1,749.58
Miscellaneous revenue	121,880.21	463.58
City of Manila revenue	107,391.33	16,700.00
Payments and repayments to appropriations	996,206.59	101.72
New Philippine coin	1,328,000.00	
Premium on New York drafts	2,500.70	
Proceeds from sale of fourth series, certificates of indebtedness, issue of P6,000,000	6,084,600.00	
Currency received in exchange for the equivalent in other currency	1,115,795.96	488,260.70
Total debit	34,094,847.99	2,325,600.21
CREDIT.		
Withdrawals by accountable warrants	3,023,909.90	1,055,000.00
Withdrawals by settlement warrants	527,602.09	
Currency given in exchange for the equivalent in other currency	1,558,428.65	640.00
Balance due Government Sept. 30, 1904	28,984,907.35	1,269,960.21
Total credit	34,094,847.99	2,325,600.21

*General-revenue account, etc.—Continued.*

OCTOBER, 1904.

Item.	Philippine currency.	Mexican or Spanish-Fili- pino currency.
DEBIT.		
Balance due Government Oct. 1, 1904 .....	P28,984,907.35	\$1,269,960.21
Deposits on account of—		
Customs revenue .....	1,580,115.43	24,868.06
Postal revenue .....		
Internal revenue .....	451,056.99	1,621.62
Miscellaneous revenue .....	101,479.27	4.90
City of Manila revenue .....	286,493.65	1,093.50
Payments and repayments to appropriations .....	1,326,552.65	2,528.71
New Philippine coin .....	2,255,892.00	
Premium on New York drafts .....	1,771.14	
Currency received in exchange for the equivalent in other currency ..	1,562,625.46	123,843.82
Total debit .....	36,550,893.94	1,423,920.82
CREDIT.		
Withdrawals by accountable warrants .....	2,977,457.22	950,000.00
Withdrawals by settlement warrants .....	5,499,271.74	655.00
Currency given in exchange for the equivalent in other currency ..	1,672,088.90	
Balance due Government Oct. 31, 1904 .....	26,402,076.08	473,265.82
Total credit .....	36,550,893.94	1,423,920.82

NOVEMBER, 1904.

DEBIT.		
Balance due Government Nov. 1, 1904 .....	P26,402,076.08	\$473,265.82
Deposits on account of—		
Customs revenue .....	1,225,603.29	169.54
Postal revenue .....		
Internal revenue .....	236,122.59	3,608.78
Miscellaneous revenue .....	252,377.75	
City of Manila revenue .....	148,429.46	
Payments and repayments to appropriations .....	609,536.90	466.77
New Philippine coin .....	183,148.00	
Premium on New York drafts .....	33.50	
Currency received in exchange for the equivalent in other currency ..	4,780,185.27	139,374.14
Total debit .....	33,837,512.84	616,885.05
CREDIT.		
Withdrawals by accountable warrants .....	2,814,383.04	250,000.00
Withdrawals by settlement warrants .....	178,352.69	
Currency given in exchange for the equivalent in other currency ..	4,901,875.59	724.32
Allowances under rule 28, Act No. 90 .....	615.18	
Balance due Government Nov. 30, 1904 .....	25,942,286.34	366,160.73
Total credit .....	33,837,512.84	616,885.05

## REPORT OF THE AUDITOR

*General-revenue account, etc.—Continued.*

DECEMBER, 1904.

Item.	Philippine currency.	Mexican or Spanish-Filipino currency.
DEBIT.		
Balance due Government Dec. 1, 1904.....	P25,942,286.34	\$366,160.73
Deposits on account of—		
Customs revenue.....	1,414,924.42	552.02
Postal revenue.....	131,263.56	-----
Internal revenue.....	252,904.45	338.16
Miscellaneous revenue.....	159,209.07	31.90
City of Manila revenue.....	362,354.29	-----
Payments and repayments to appropriations.....	625,171.74	730.97
New Philippine coin.....	1,359,560.00	-----
Premium on New York drafts.....	2.76	-----
Currency received in exchange for the equivalent in other currency.....	2,465,431.45	747,218.36
Total debit.....	32,713,108.08	1,115,032.14
CREDIT.		
Withdrawals by accountable warrants.....	2,993,330.26	175,000.00
Withdrawals by settlement warrants.....	523,462.13	10,000.00
Withdrawals by postal covering-in warrants.....	131,263.56	-----
Currency given in exchange for the equivalent in other currency.....	3,111,653.38	9,750.30
Balance due Government Dec. 31, 1904.....	25,953,398.75	920,281.84
Total credit.....	32,713,108.08	1,115,032.14

JANUARY, 1905.

DEBIT.		
Balance due Government Jan. 1, 1905.....	P25,953,398.75	\$920,281.84
Deposits on account of—		
Customs revenue.....	1,329,624.72	-----
Postal revenue.....	-----	-----
Internal revenue.....	474,885.48	-----
Miscellaneous revenue.....	122,028.90	-----
City of Manila revenue.....	198,281.84	-----
Payments and repayments to appropriations.....	783,730.28	31.64
New Philippine coin.....	423,176.00	-----
Premium on New York drafts.....	-----	-----
Currency received in exchange for the equivalent in other currency.....	4,963,960.70	483,763.95
Total debit.....	34,249,086.67	1,404,077.43
CREDIT.		
Withdrawals by accountable warrants.....	2,542,335.46	500,000.00
Withdrawals by settlement warrants.....	741,149.11	-----
Currency given in exchange for the equivalent in other currency.....	5,290,823.41	102,061.89
Balance due Government Jan. 31, 1905.....	25,674,778.69	802,015.54
Total credit.....	34,249,086.67	1,404,077.43

*General-revenue account, etc.—Continued.*

FEBRUARY, 1905.

Item.	Philippine currency.	Mexican or Spanish-Filipino currency.
DEBIT.		
Balance due Government Feb. 1, 1905.....	P 25,674, 778. 69	\$802, 015. 54
Deposits on account of—		
Customs revenue.....	1, 130, 714. 71	
Postal revenue.....		
Internal revenue.....	402, 918. 57	
Miscellaneous revenue.....	241, 599. 62	
City of Manila revenue.....	99, 765. 77	
Payments and repayments to appropriations.....	595, 639. 89	
New Philippine coin.....	1, 117, 587. 00	
Premium on New York drafts.....	75. 00	
Currency received in exchange for the equivalent in other currency.....	2, 817, 249. 70	631, 712. 70
Total debit.....	32, 080, 328. 95	1, 433, 728. 24
CREDIT.		
Withdrawals by accountable warrants.....	2, 900, 243. 95	1, 000, 000. 00
Withdrawals by settlement warrants.....	2, 417, 907. 29	
Currency given in exchange for the equivalent in other currency.....	3, 316, 779. 21	51, 058. 50
Balance due Government Feb. 28, 1905.....	23, 445, 398. 50	382, 674. 74
Total credit.....	32, 080, 328. 95	1, 433, 728. 24

MARCH, 1905.

DEBIT.		
Balance due Government Mar. 1, 1905.....	P 23, 445, 398. 50	\$382, 674. 74
Deposits on account of—		
Customs revenue.....	1, 657, 324. 50	
Postal revenue.....		
Internal revenue.....	438, 828. 44	
Miscellaneous revenue.....	146, 906. 13	
City of Manila revenue.....	161, 615. 41	
Payments and repayments to appropriations.....	815, 626. 85	
New Philippine coin.....	1, 042, 000. 00	
Premium on New York drafts.....	124. 66	
Proceeds from sale of public works and permanent-improvement bonds, issue of P 5,000,000.....	5, 460, 608. 70	
Currency received in exchange for the equivalent in other currency.....	2, 945, 797. 26	867, 104. 53
Total debit.....	36, 114, 230. 45	1, 249, 779. 27
CREDIT.		
Withdrawals by accountable warrants.....	2, 793, 677. 19	900, 000. 00
Withdrawals by settlement warrants.....	663, 449. 44	
Currency given in exchange for the equivalent in other currency.....	3, 578, 574. 41	126, 146. 12
Balance due Government Mar. 31, 1905.....	29, 078, 529. 41	223, 633. 15
Total credit.....	36, 114, 230. 45	1, 249, 779. 27

## REPORT OF THE AUDITOR

*General-revenue account, etc.—Continued.*

APRIL, 1905.

Item.	Philippine currency.	Mexican or Spanish-Filipino currency.
DEBIT.		
Balance due Government Apr. 1, 1905	P29,078,529.41	\$223,633.15
Deposits on account of—		
Customs revenue	1,341,219.29	
Postal revenue		
Internal revenue	629,227.35	
Miscellaneous revenue	156,391.08	
City of Manila revenue	146,960.57	
Payments and repayments to appropriations	706,003.15	
New Philippine coin	679,000.00	
Premium on New York drafts	6,171.28	
Currency received in exchange for the equivalent in other currency.	3,508,457.48	746,992.69
Total debit	36,251,959.61	970,625.84
CREDIT.		
Withdrawals by accountable warrants	9,290,825.25	600,000.00
Withdrawals by settlement warrants	571,573.28	
Currency given in exchange for the equivalent in other currency.	4,043,062.81	112,500.00
Balance due Government Apr. 30, 1905	22,346,498.27	258,125.84
Total credit	36,251,959.61	970,625.84

MAY, 1905.

DEBIT.		
Balance due Government May 1, 1905	P22,346,498.27	\$258,125.84
Deposits on account of—		
Customs revenue	1,647,187.08	
Postal revenue		
Internal revenue	542,819.47	
Miscellaneous revenue	301,285.10	
City of Manila revenue	175,760.72	
Payments and repayments to appropriations	812,899.34	
New Philippine coin	1,537,800.00	
Premium on New York drafts	13,853.69	
Currency received in exchange for the equivalent in other currency.	4,249,803.44	648,546.71
Total debit	31,627,907.11	906,672.55
CREDIT.		
Withdrawals by accountable warrants	2,299,198.68	715,000.00
Withdrawals by settlement warrants	803,836.70	
Currency given in exchange for the equivalent in other currency.	4,686,758.60	120,600.00
Balance due Government May 31, 1905	23,838,113.13	71,072.55
Total credit	31,627,907.11	906,672.55

*General-revenue account, etc.—Continued.*

JUNE, 1905.

Item.	Philippine currency.	Mexican or Spanish-Filipino currency.
DEBIT.		
Balance due Government June 1, 1905 .....	₱23,838,113.134	\$71,072.55
Deposits on account of—		
Customs revenue .....	1,411,270.55	
Postal revenue .....	54,620.09	
Internal revenue .....	529,881.85	
Miscellaneous revenue .....	146,301.124	
City of Manila revenue .....	672,641.90	
Payments and repayments to appropriations .....	561,573.63	
New Philippine coin .....	702,000.00	
Premium on New York drafts .....	15,225.98	
Proceeds from sale of Manila water supply and sewerage bonds, issue of ₱2,000,000 .....	2,191,250.00	
Currency received in exchange for the equivalent in other currency .....	5,065,506.75	482,064.81
Total debit .....	35,188,385.06	553,137.36
CREDIT.		
Withdrawals by accountable warrants .....	2,386,886.76	350,000.00
Withdrawals by settlement warrants .....	675,175.85	
Withdrawals by postal covering-in warrants .....	54,620.09	
Currency given in exchange for the equivalent in other currency .....	5,407,629.15	60,200.00
Balance due Government June 30, 1905 .....	26,664,073.21	142,937.36
Total credit .....	35,188,385.06	553,137.36

*Recapitulation of the general-revenue account of the Insular Treasurer for the fiscal year ended June 30, 1905.*

Item.	Philippine currency.	Mexican or Spanish-Filipino currency.
DEBIT.		
Balance due Government July 1, 1904 .....	₱30,689,081.93	\$2,532,245.37
Deposits on account of—		
Customs revenue .....	16,351,779.26	60,153.85
Postal revenue .....	249,568.14	
Internal revenue .....	4,039,463.97	10,549.15
Miscellaneous revenue .....	2,171,296.80	2,075.86
City of Manila revenue .....	2,878,675.06	32,816.50
Payments and repayments to appropriations .....	9,803,950.05	7,238.94
New Philippine coin .....	12,142,546.00	
Premium on New York drafts .....	43,785.00	
Proceeds from sale of fourth series, certificates of indebtedness, issue of ₱6,000,000 .....	6,084,600.00	
Proceeds from sale of public works and permanent-improvement bonds, issue of ₱5,000,000 .....	5,460,608.70	
Proceeds from sale of Manila water supply and sewerage bonds, issue of ₱2,000,000 .....	2,191,250.00	
Currency received in exchange for the equivalent in other currency .....	37,240,546.17	6,124,149.78
Total debit .....	129,347,151.08	8,769,229.45
CREDIT.		
Withdrawal by accountable warrants .....	46,832,116.22	8,028,000.00
Withdrawals by settlement warrants .....	13,580,705.90	10,825.26
Withdrawals, postal covering-in warrants .....	249,568.14	
Allowance under rule 28, Act No. 90 .....	615.18	
Currency given in exchange for the equivalent in other currency .....	42,020,072.43	588,466.83
Balance due Government June 30, 1905 .....	26,664,073.21	142,937.36
Total credit .....	129,347,151.08	8,769,229.45

## COMPARATIVE TREASURY STATEMENT, FISCAL YEARS 1899-1905.

The following is a comparative statement of deposits and withdrawals at the Insular Treasury by fiscal years from the date of American occupation, in August, 1898, to June 30, 1905, expressed in Philippine currency. The Treasurer's account for the fiscal year 1905, elsewhere stated in the currencies actually involved, is here, for the purpose of comparison, converted at the ratio of 1.30 to 1, the official ratio at the close of the fiscal year. From this statement has been excluded the sum of \$455,093.49, the estimated United States currency value of seized funds in the Treasury, as a part of the Treasurer's balance until June 30, 1901, at which time the funds were taken over to a special account, and taken up later in the Treasurer's general account as the items were sold and became available.

*Comparative Treasury statement, fiscal years 1899-1905.*

Item.	Fiscal year ended June 30—			
	1899.	1900.	1901.	1902.
DEBIT.				
Balance due Government beginning of the year		P738,959.02	P4,046,834.76	P12,445,825.56
Total deposits on account of—				
Customs revenue	P6,167,300.90	11,364,530.42	18,254,010.04	16,816,170.75
Postal revenue		36,000.00	190,031.24	200,434.68
Internal revenue	490,430.16	1,045,151.32	1,861,969.82	536,222.58
Miscellaneous revenue	269,432.52	1,091,738.84	1,324,449.52	1,203,502.20
City of Manila revenue				2,135,743.25
Payments and repayments to appropriations			893,173.52	6,560,138.16
Philippine pesos coined from bullion purchased				
Premium on New York drafts				
Proceeds from sale of certificates of indebtedness and premium thereon				
Proceeds from sale of public works and permanent-improvement bonds, issue of P5,000,000				
Proceeds from sale of Manila water supply and sewerage bonds, issue of P2,000,000				
Relief fund voted by United States Congress				
Sale of friar-land bonds and premium thereon				
Total debit	6,927,163.58	14,276,379.60	26,573,468.90	39,898,037.16
CREDIT.				
Total withdrawals	6,188,204.56	10,229,544.84	14,127,643.34	26,722,641.41
Allowance under Rule 28, Act No. 90				
Total net differences due to change of official rates of exchange in conversion of Mexican to Philippine currency				1,185,382.76
Balance due Government at close of year	738,959.02	4,046,834.76	12,445,825.56	11,990,012.99
Total credit	6,927,163.58	14,276,379.60	26,573,468.90	39,898,037.16

*Comparative Treasury statement, fiscal years 1899-1905—Continued.*

Item.	Fiscal year ended June 30—		
	1903.	1904.	1905.
<b>DEBIT.</b>			
Balance due Government beginning of the year ..	P11,990,012.99	P21,267,386.26	P32,991,123.18
Total deposits on account of—			
Customs revenue .....	18,354,758.80	17,453,884.74	16,398,051.45
Postal revenue .....	206,716.88	280,799.71	249,568.14
Internal revenue .....	425,662.18	560,675.07	4,047,578.70
Miscellaneous revenue .....	2,350,840.88	2,212,545.73	2,172,893.62
City of Manila revenue .....	3,154,832.98	3,875,612.22	2,903,918.52
Payment and repayments to appropriations ..	9,171,991.38	10,737,681.03	9,809,518.47
Philippine pesos coined from bullion purchased ..	3,200,000.00	16,641,494.56	12,142,546.00
Premium on New York drafts .....			43,785.00
Proceeds from sale of certificates of indebtedness and premium thereon ..	6,150,780.00	12,205,260.00	6,084,600.00
Proceeds from sale of public works and permanent-improvement bonds, issue of P5,000,000 ..			5,460,608.70
Proceeds from sale of Manila water supply and sewerage bonds, issue of P2,000,000 ..			2,191,250.00
Relief fund voted by United States Congress ..	6,000,000.00		
Sale of friar-land bonds and premium thereon ..		15,060,780.00	
Total debit .....	61,005,596.09	100,296,119.32	94,495,441.78
<b>CREDIT.</b>			
Total withdrawals .....	39,056,676.04	67,261,305.44	66,845,332.77
Allowance under Rule 28, Act No. 90 ..			615.18
Total net differences due to change of official rates of exchange in conversion of Mexican to Philippine currency ..	681,533.79	43,690.70	875,468.80
Balance due Government at close of year .....	21,267,386.26	32,991,123.18	26,774,025.03
Total credit .....	61,005,596.09	100,296,119.32	94,495,441.78

**ACCOUNTS OF THE INSULAR TREASURER AS DEPOSITARY.**

Under the provisions of section 85 of the act of Congress of July 1, 1902, temporarily providing for the administration of affairs of civil government in the Philippine Islands, the Insular Treasurer has been designated as a depositary of funds of the United States, consisting of the funds of the United States Army and Navy disbursing officers serving in the Philippine Islands and on the Asiatic station, respectively, and funds to the credit of the Treasurer of the United States as repayments, miscellaneous, and United States money-order funds.

Under the provisions of Act No. 758 the Insular Treasurer is likewise designated a depositary of Insular disbursing officers' funds and of all trust funds coming into the hands of officers of the Insular Government as such.

The various accounts are stated in the actual currencies involved in order to preserve the identity of the funds received in trust.

## REPORT OF THE AUDITOR

*Funds of Army and Navy disbursing officers.*

Items.	United States currency.	Philippine currency.	Mexican or Spanish-Filipino currency.
Balances July 1, 1904.....	\$2,425,273.36	₱131,377.40	\$60.00
Deposits in the fiscal year.....	26,351,534.58	6,621,056.51	-----
Total.....	28,806,807.94	6,752,433.91	60.00
Withdrawals in the fiscal year.....	27,281,610.27	6,008,650.20	60.00
Balance June 30, 1905.....	1,525,197.67	743,783.71	-----

*Funds of the Treasurer of the United States.*

Items.	United States currency.	Philippine currency.
Balance July 1, 1904.....	\$3,507,055.28	₱1,863,000.00
Deposits in the fiscal year:		
Money-order funds.....	975,000.00	-----
Repayments.....	2,282,789.76	-----
Miscellaneous.....	6,411,769.97	-----
Total.....	13,176,615.01	1,863,000.00
Withdrawals in the fiscal year.....	11,494,173.61	1,863,000.00
Balance June 30, 1905.....	1,682,441.40	-----

*Philippine disbursing officers' funds.*

Items.	United States currency.	Philippine currency.	Mexican or Spanish-Filipino currency.
Balance July 1, 1904.....	\$11,630.60	₱3,938,759.48	\$105,166.03
Deposits in the fiscal year.....	11,986.65	52,126,530.56	65,088.98
Total.....	23,617.25	56,065,290.04	170,255.01
Withdrawals in the fiscal year.....	21,239.29	52,073,904.18	167,734.95
Balance June 30, 1905.....	*2,377.96	3,991,385.86	2,520.06

*Philippine money-order funds.*

Items.	United States currency.	Philippine currency.	Mexican or Spanish-Filipino currency.
Balance July 1, 1904.....	\$32,098.55	₱1,330,900.09	\$8.50
Deposits in the fiscal year.....	1,237,550.09	3,822,991.92	-----
Total.....	1,269,648.64	5,153,892.01	8.50
Withdrawals in the fiscal year.....	1,254,867.20	3,868,867.86	-----
Balance June 30, 1905.....	14,781.44	1,285,024.15	8.50

*The assurance fund.*

Items.	Philippine currency.
Balance July 1, 1904.....	₱2,992.61
Deposits in the fiscal year.....	3,405.80
Total.....	6,398.41
Withdrawals in the fiscal year.....	59.10
Balance June 30, 1905.....	6,339.31

This fund was created by Act No. 496, section 99 of which provides that upon original registration under the act and also upon the entry of a certificate showing title to real estate as registered owners in heirs or devisees, one-tenth of 1 per cent of the assessed value of the land shall be paid to the register of deeds as an assurance fund. Such money is required to be paid to the Insular Treasurer, who keeps the same invested. Sections 101, 102, 103, and 104 provide for the payment from this fund of all losses or damages through errors on the part of the register of deeds, and otherwise direct the management of the assurance fund. No payments have been made from the fund for the purpose contemplated by the act, the withdrawals representing conversion of United States and Mexican currency balances to Philippine currency.

*The Constabulary relief fund.*

Item.	Philippine currency.
Balance July 1, 1904.....	P26,212.03
Deposits in the fiscal year.....	29,159.16
Total.....	55,371.19
Withdrawals in the fiscal year.....	
Balance June 30, 1905.....	55,371.19

This fund was created by Act No. 619, and under its general provisions penalties and forfeitures are imposed against members of the Constabulary for breaches of discipline, and in addition certain deductions are made from the monthly pay of officers and enlisted men. All funds arising from the first-named source constitute a special fund to be expended by a board appointed by the Director of Constabulary for the moral and material welfare of the enlisted men of the service. The funds arising from the second source constitute a special fund for the benefit of the widows and orphans of members of the Constabulary who may lose their lives in the line of duty, and for the benefit of members of the Constabulary who may be physically disabled by reason of wounds or other causes in line of duty. No payments have as yet been made from the fund for the purposes contemplated.

*Franchise deposits.*

Item.	United States currency.	Philippine currency.
Balance July 1, 1904.....	\$211,500	P1,000
Deposits in the fiscal year.....		
Total.....	211,500	1,000
Withdrawals in the fiscal year.....	154,700	
Balance June 30, 1905.....	56,800	1,000

These deposits are required under paragraph 22 of part 1 of Act No. 484, section 30 of Act No. 554, section 30 of Act No. 703, and the general provisions of paragraph 9 of section 2 of Act No. 667 as an earnest of good faith and as security for the completion of work to be done by the applicants for or grantees of certain franchises within the time specified.

*Miscellaneous trust funds.*

Item.	United States currency.	Philippine currency.	Mexican or Spanish-Filipino currency.
Balance July 1, 1904.....	\$6,655.00	₱1,368.06	\$600.00
Deposits in the fiscal year.....	27,800.00	5,566.64	
Total.....	34,455.00	6,934.70	600.00
Withdrawals in the fiscal year.....	6,655.00	6,934.70	600.00
Balance June 30, 1905.....	27,800.00		

These miscellaneous trust funds represent cash security for the faithful performance of contracts, funds deposited to cover shortages pending investigations, etc.

*Recapitulation of depositary account.*

Item.	United States currency.	Philippine currency.	Mexican or Spanish-Filipino currency.
Balances July 1, 1904, as per classified accounts.....	\$6,194,212.79	₱7,294,609.67	\$105,834.53
Deposits in the fiscal year.....	37,328,431.05	62,609,710.59	65,088.98
Total.....	43,522,643.84	69,904,320.26	170,923.51
Withdrawals in the fiscal year, as per classified accounts.....	40,213,245.37	63,821,416.04	168,394.95
Balance June 30, 1905.....	3,309,398.47	6,082,904.22	2,528.56

*Silver certificates and redemption fund.*

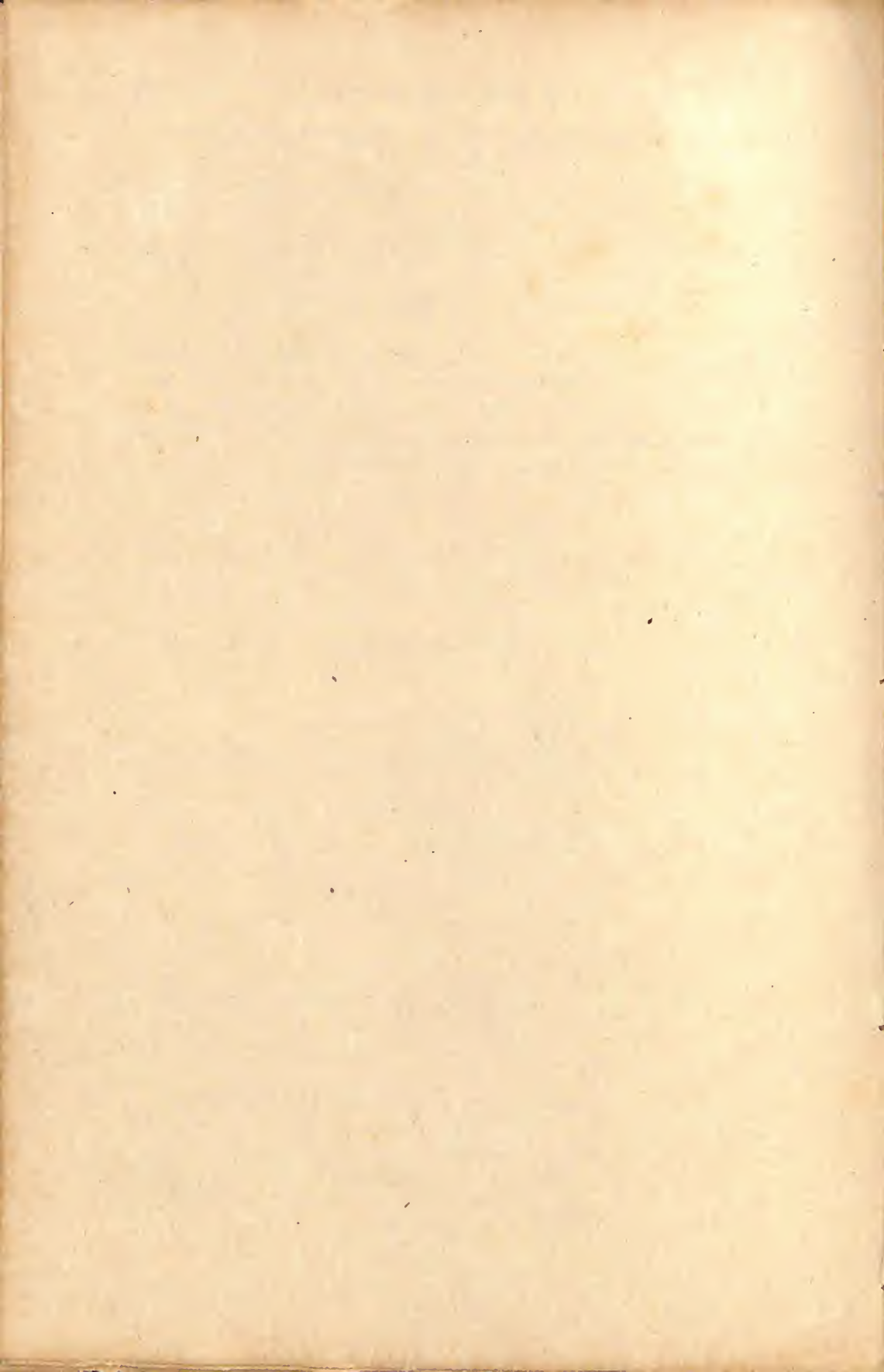
Item.	Philippine currency.
Amount held by the Treasurer in reserve on July 1, 1904, to protect outstanding notes in circulation.....	₱6,000,000
Amount placed in reserve during the fiscal year to protect notes put into circulation during that period.....	4,450,000
Amount held on June 30, 1905.....	10,450,000

No funds have been withdrawn from the reserve on account of notes redeemed under the procedure defined in the act. The Treasurer has received certificates to the face value of ₱20,000,000, and of these has issued certificates to the value of ₱10,450,000, leaving certificates on hand and not issued to the amount of ₱9,550,000.

*Aggregate of all funds in the hands of the Insular Treasurer on June 30, 1905.*

Item.	United States currency.	Philippine currency.	Mexican or Spanish Filipino currency.
General revenue account.....	\$12,581,749.02	₱1,500,575.17	\$142,937.36
Depository account.....	3,309,398.47	6,082,904.22	2,528.56
Silver certificates and redemption fund.....		10,450,000.00	
Total.....	15,891,147.49	18,033,479.39	145,465.92

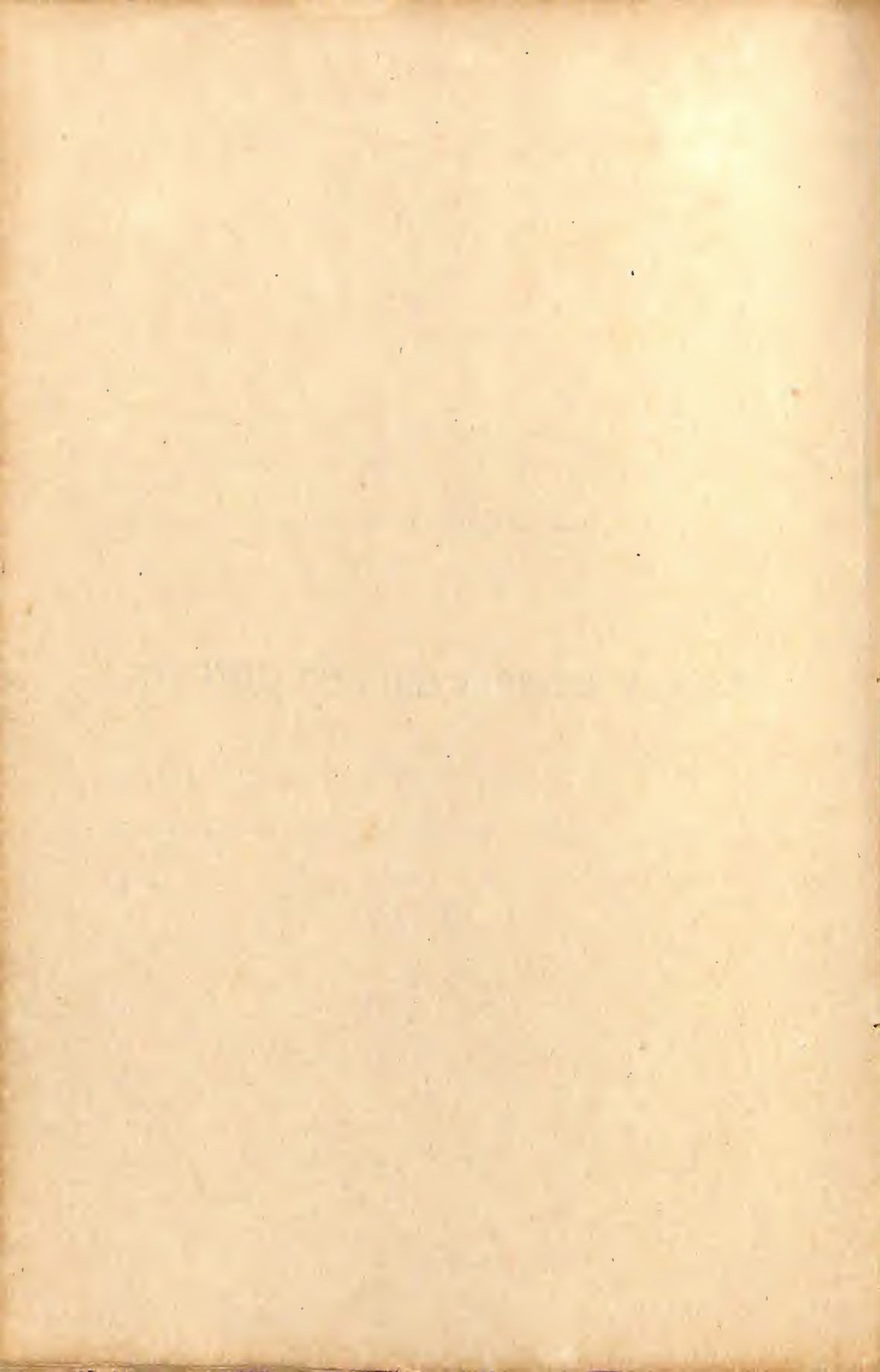
Reducing the United States currency and the Mexican and Spanish-Filipino currency to a Philippine-currency equivalent at the ratio of 2 and 0.76923 to 1, respectively, will result in a total accountability of the Insular Treasurer, expressed in Philippine currency, of ₱49,927,671.23, equivalent to \$24,963,835.61½, United States currency.



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INSULAR RECEIPTS AND EXPENDITURES.

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## INSULAR RECEIPTS AND EXPENDITURES.

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Following is a statement, by Departments, Bureaus, and Offices, of the receipts and expenditures of the Insular Government, arranged in such form as to show the gross receipts of each Bureau having sources of receipts and revenues, the refunds of such receipts, and the net revenues, as well as the gross expenditures, the refunds to such expenditures, the net revenues, the net expenditures, the excess of revenue over expenditure or the excess of expenditure over revenue, as the case may be, in every Bureau and branch of the Insular service. Many of the Insular Bureaus have no sources of revenue whatever, but this method of stating the fiscal affairs affords a convenient means of comparing receipts and disbursements and readily ascertaining net results.

Under the laws in force during the fiscal year 1905 the Bureau of Printing and the Bureau of Government Laboratories were required to perform services for other Bureaus without charge therefor and to render to the Auditor statements of the services performed. For statistical purposes only these charges have been included as expenditures of the various Bureaus and Offices concerned, corresponding amounts being credited as revenues to the Bureau of Printing and the Bureau of Government Laboratories, respectively, in order to show the real earnings of the various Bureaus and the actual cost of their maintenance.

Revenues are shown under the particular sources from which derived, and expenditures are stated for the general purpose for which made under the digest headings shown in the appropriation acts. Salaries and wages specifically appropriated for as such are included under that general heading, and expenses for transportation of supplies and travel on official business are included under the general head of transportation when so appropriated for. Contingent expenses include those necessary expenditures in the conduct of a business or office which are not provided for under other specific headings. They include purchases of furniture, stationery, supplies, traveling expenses of officers when not otherwise provided for, cost of telegrams and cablegrams, rents, ice, etc.

All expenditures from funds derived from bond issues or from funds for public works or special purposes, and not pertaining to the administrative cost of conducting a Bureau, are excluded from the regular statement of revenues and expenditures of the Bureau concerned, as the funds from which such expenditures were made were not derived from regular sources of revenue and the expenditures therefrom being for extraordinary purposes.

## REPORT OF THE AUDITOR

## Receipts and expenditures.

		Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
<b>PHILIPPINE COMMISSION.</b>					
Salaries and wages	Gross expenditures, 83,680.32		83,680.32		83,680.32
Of the net expenditures, ₱83,680.32, the sum of ₱2,611.08 was on account of fiscal year 1904 and prior years.					
<b>THE EXECUTIVE.</b>					
Salaries and wages	Gross expenditures, 114,933.34		114,933.34		114,933.34
Of the net expenditures, ₱114,933.34, the sum of ₱933.34 was on account of fiscal year 1904 and prior years.					
Sales of public documents	Gross revenues, 4,198.90	4,198.90			
	Refund of expenditures, 76.66				
Salaries and wages	Gross expenditures, 271,808.81		271,808.81		
Contingent expenses	121,853.90		121,853.90		
Contingent expenses, Malacañan	1,532.89		1,532.89		
Collecting Librarian	1,500.00		1,500.00		
Work performed by Public Printer without pay	67,030.50		67,030.50		
Work performed by Bureau of Science without pay	746.64		746.64		
Total	461,581.40	4,198.90	464,383.46		460,194.56
Of the net expenditures, ₱464,383.46, the sum of ₱11,253.24 was on account of fiscal year 1904 and prior years.					
<b>Philippine Civil Service Board.</b>					
Official roster	Gross revenues, 28.00	28.00			
Salaries and wages	Gross expenditures, 88,493.12		88,493.12		
Transportation	93.92		93.92		
Contingent expenses	3,823.13		3,823.13		
Work performed by Public Printer without pay	15,781.70		15,781.70		
Work performed by Bureau of Science without pay	3.00		3.00		
Total	108,194.87	28.00	108,194.87		108,166.87
Of the net expenditures, ₱108,194.87, the sum of ₱1,183.87 was on account of fiscal year 1904 and prior years.					

<i>Bureau of Insular Purchasing Agent.</i>					
Penalties for noncompliance of contracts	Gross revenues, 1,518.97	Refund of expenditures, 38.88	1,518.97		
Salaries and wages	Gross expenditures, 315,892.76	2,786.12			
Contingent expenses	173,839.69				
Construction of Iloilo, Act No. 831	9,723.73				
Work performed by Public Printer without pay	6,667.20				
Work performed by Bureau of Science without pay	1,814.00				
Rice, Act No. 493	1,127.22	6,333.37			
	508,764.60	9,148.37	1,518.97	499,616.23	498,097.26
Operations of the Insular Purchasing Agent on account of purchase of supplies:					
Sales of supplies		4,678,248.58			
Purchase of supplies	4,538,812.18			4,519,436.40	4,519,436.40
		Refund of expenditures,			
<i>Bureau of Insular Affairs, Washington, D. C.</i>	Gross expenditures, 4,089.96			4,089.96	
Salaries and wages	166,610.21	89,581.07		77,029.14	
General purposes	10,000.00			10,000.00	
Monetary commission					
Total	180,700.17	89,581.07		91,119.10	
Total for Bureaus under control of the Executive		5,745.87		1,342,500.92	1,336,755.05
DEPARTMENT OF FINANCE AND JUSTICE.					
<i>Bureau of Cold Storage.</i>					
Sales of ice	Gross revenues, 361,648.03		361,648.03		
Sales of distilled water	12,982.57		12,982.57		
Cold storage	315,775.53		315,775.53		
Miscellaneous	5,847.54		5,847.54		
Total	696,253.67		696,253.67		
Salaries and wages	Gross expenditures, 161,479.38			161,479.38	
Contingent expenses	132,270.28	436.33		131,733.95	
Improvement of plant	6,577.05			6,577.05	
Work performed by Public Printer without pay				2,065.10	
Work performed by Bureau of Science without pay				30.00	
Total	302,421.81	536.33	696,253.67	301,885.48	394,308.19

Of the net expenditures, ₱301,885.48, the sum of ₱23,088.05 was on account of fiscal year 1901 and prior years.

<sup>a</sup> Excess of sales over purchases.

## REPORT OF THE AUDITOR

## Receipts and expenditures—Continued.

DEPARTMENT OF FINANCE AND JUSTICE—Continued.		Net revenues.	Net expend- itures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
<i>Bureau of the Insular Treasurer.</i>					
Sales of seals	Gross revenues, 50.00	50.00			
Sales of provincial books and forms	6,603.56	6,603.56			
Sales of cattle-registration stamps	380.86	380.86			
Total	7,094.42	7,094.42			
<i>Refund of expend- itures.</i>					
Salaries and wages	Gross ex- penditures, 181,947.82		181,947.82		
Transportation	1,375.91		1,375.91		
Contingent expenses	137,827.96		36,797.84		
Work performed by Public Printer without pay	10,387.90		10,387.90		
Work performed by Bureau of Science without pay	55.00		55.00		
Total	331,594.59		230,564.47		223,470.05
Of the net expenditures, ₡230,564.47, the sum of ₡8,947.55 was on account of fiscal year 1904 and prior years.		7,094.42			
<i>Bureau of the Insular Auditor.</i>					
Salaries and wages	Gross ex- penditures, 210,421.36		210,421.36		
Transportation	8.37		8.37		
Contingent expenses	4,608.25		4,608.25		
Work performed by Public Printer without pay	6,084.80		6,084.80		
Total	221,122.78		221,122.78		221,122.78
This Bureau has no revenues.					
Of the net expenditures, ₡221,122.78, the sum of ₡797.66 was on account of fiscal year 1904 and prior years.					
<i>Bureau of Justice.</i>					
Notarial and judicial fees	Gross revenues, 154,359.83	154,359.83			
Sales of publications	1,578.80	1,578.80			
Total	155,938.63	155,938.63			

\* Rebates on bond premiums.

	Gross ex- penditures.	Refund of expendi- tures.	Refundable revenue.
<b>Total</b>	860,432.35	2,579.95	
Of the net expenditures, ₱857,852.40, the sum of ₱53,582.81 was on account of fiscal year 1904 and prior years.		155,938.63	701,913.77
<b>Provinces:</b>			
Abra	6,187.38		
Albay	117,550.97	43.33	
Ambos Camarines	52,915.48		
Antique	14,833.35	803.38	
Bataan	20,283.72	1,733.21	
Batangas	63,143.14		
Benguet	41,091.47		
Bohol	44,138.81		
Bulacan	178,073.76		
Cagayan	65,380.68		
Capiz	38,738.12		
Cavite	46,610.62		
Cebu	141,089.06		
Ilocos Norte	40,769.79		
Ilocos Sur	82,657.83		
Iloilo	164,705.39		
Isabela	26,881.57		
Laguna	94,955.09		
Lepanto-Bontoc	10,669.83		
Leyte	135,816.74		
Masbate	12,807.10		
Mindoro	10,400.25		
Misamis	30,727.01		
Moro	39,733.86		
Nueva Vizcaya	5,712.54		
Nueva Ecija	37,169.02		
Occidental Negros	82,672.96		
Oriental Negros	38,913.41		
Pampanga	143,215.27		
Pangasinan	240,231.57		
Paragua (Palawan)	7,480.35		
Rizal	63,728.68		
Romblon	15,987.71		
Samar	70,891.54		
Sorsogon	68,525.06		

Excess of refunds over expenditures.

## Receipts and expenditures—Continued.

DEPARTMENT OF FINANCE AND JUSTICE—Continued.							
Bureau of Internal Revenue—Continued.							
Provinces—Continued.		Gross revenues.	Refundable revenue.	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
Surigao.....		31,039.29	33,006.07				
Tarlac.....		52,823.47	46,246.27				
Tayabas.....		69,559.33	74,426.27				
Union.....		34,308.99	45,085.94				
Zambales.....		17,745.68	19,744.84				
City of Manila.....		3,040,419.26	100,314.27				
Ceded to provinces on collections accruing prior to passage of Act No. 1189.....			83,079.45				
Total.....		5,463,588.35	2,547,851.30	2,915,737.05			
		Gross expenditures.	Refund of expenditures.				
Salaries and wages.....		101,240.84			101,240.84		
Contingent expenses.....		30,566.22			30,566.22		
Work performed by Public Printer without pay.....		93,988.80			93,988.80		
Work performed by Bureau of Science without pay.....		5,371.92			5,371.92		
Total.....		231,167.78		2,915,737.05	231,167.78	2,767,648.72	
Bureau of Customs and Immigration.							
PORT OF MANILA.							
Duties on merchandise imported for immediate consumption.....		Gross revenues.	Refund of revenues.				
Duties on merchandise withdrawn from warehouse.....		10,589,563.83	36,128.31	10,553,435.52			
Duties on merchandise exported.....		615,372.80		615,372.80			
Refundable export duties not claimed within legal period.....		939,996.20	9,433.42	930,562.78			
Wharfrage on merchandise exported.....		60,317.22		60,317.22			
Duties on merchandise sold at auction.....		250,887.04		248,439.56			
Surplus on unclaimed merchandise sold at auction, not claimed within legal period.....		4,021.22	2,447.48	4,021.22			
Tonnage.....		9,139.93		9,139.93			
Storage, labor, and drayage.....		107,222.73		107,222.73			
Fines, penalties, and forfeitures.....		14,098.19		11,006.84			
Licenses issued under section 135, Act No. 355.....		13,733.65	91.35	13,679.09			
Sales of customs stamps.....		163,323.20	51.56	163,523.20			
Sales of rolls.....		49,127.69	33.40	49,094.29			
Sales of blank forms.....		1,038.71		1,038.71			
Immigration tax.....		1,635.83		1,635.83			
		43,768.00	140.00	43,628.00			

<sup>a</sup> There was due provinces June 30 on account of refunds for fourth quarter P477,342.64 which is carried as an Insular liability in balance sheet.

Chinese registration	906.00				
Miscellaneous fees	71,871.01				
Total	12,936,243.25	48,348.52	12,887,894.73	906.00	71,871.01
	Gross ex-	Refund of			
	penditures.	expendi-			
Salaries and wages	703,989.52	346.66		703,642.86	
Contingent expenses	36,199.13	337.08		35,842.05	
Special contingent	229,569.67			29,569.67	
Launches	137,123.41	67.02		157,038.39	
Salaries bonded warehouse	6,952.21	6,953.51		2,341.04	
Extra services	26,730.89	24,359.85		*1,432.35	
Salaries of officers discharging vessels out of port	3,356.66	1,432.35		3,556.66	
Chinese registration	787.49			787.49	
Transportation	4,261.50			4,261.50	
Work performed by Bureau of Science without pay	35,327.40			35,327.40	
Work performed by Public Printer without pay					
Total	1,004,299.88	33,578.50	12,887,894.73	970,721.38	11,917,173.35
Of the net expenditures, ₱970,721.38, the sum of ₱50,835.57 was on account of fiscal year 1901 and prior years.					
PORT OF ILOILO.					
	Gross				
	revenues.				
Duties on merchandise imported for immediate consumption	755,780.26			755,780.26	
Duties on merchandise withdrawn from warehouse	45,924.42			45,924.42	
Duties on merchandise exported	83,153.12			83,153.12	
Wharfrage on merchandise exported	129,447.62			129,447.62	
Duties on unclaimed merchandise sold at auction	442.76			442.76	
Tonnage	5,234.38			5,234.38	
Storage, labor, and drayage	198.35			198.35	
Fines, penalties, and forfeitures	1,493.23			1,493.23	
Licenses issued under section 135, Act No. 355	19,636.19			19,636.19	
Sales of custom stamps	12,933.07			12,933.07	
Sales of rolls	526.00			526.00	
Sales of blank forms	1,085.25			1,085.25	
Immigration tax	1,156.00			1,156.00	
Miscellaneous fees	5,545.81			5,545.81	
Total	1,002,556.46		1,002,556.46		
	Refund of				
	expendi-				
	tures.				
Salaries and wages	57,173.03			57,173.03	
Contingent expenses	2,430.39	37.64		2,392.75	
Launches	12,702.67			12,702.67	
Extra services	1,986.73	2,481.31		*497.61	
Total	74,282.82	2,521.98	1,002,556.46	71,760.84	990,795.62
Of the net expenditures, ₱71,760.84, the sum of ₱1,117.36 was on account of fiscal year 1901 and prior years.					

\* Excess of refunds over expenditures.

## REPORT OF THE AUDITOR

## Receipts and expenditures—Continued.

	Net revenues.	Net expend- itures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
DEPARTMENT OF FINANCE AND JUSTICE—Continued.				
Bureau of Customs and Immigration—Continued.				
PORT OF CEBU.				
	Gross revenues.	Refund of revenues.		
Duties on merchandise imported for immediate consumption	1,032,371.62	1,153.22		
Duties on merchandise withdrawn from warehouse	35,666.58			
Duties on merchandise exported	170,313.46	3,039.88		
Wharfage on merchandise exported	50,182.11	27.18		
Duties on unclaimed merchandise sold at auction	9,315.66			
Tonnage	9,346.72	122.54		
Storage, labor, and drayage	148.80			
Fines, penalties, and forfeitures	3,047.51			
Licenses issued under section 135, Act No. 355	23,023.51			
Sales of custom stamps	8,802.80			
Sales of rolls	1,391.00			
Sales of blank forms	646.92			
Immigration tax	972.00			
Miscellaneous fees	5,482.03	3.00		
Total	1,341,710.75	4,547.82		
	Gross ex- penditures.	Refund of expend- itures.		
Salaries and wages	45,081.33	54.66		
Contingent expenses	2,860.94	2.40		
Launches	3,524.53			
Extra services	2,187.40	2,410.45		
Total	53,654.22	2,467.51		
Of the net expenditures, ₱51,186.71, the sum of ₱388.07 was on account of fiscal year 1904 and prior years.				
MINOR PORTS.				
	Gross revenues.	Refund of revenues.		
Duties on merchandise imported for immediate consumption	5,172.94			
Duties on merchandise exported	177.14	12		
Wharfage on merchandise exported	14.80			
Tonnage	1,139.66			
Fines, penalties, and forfeitures	26,083.53	10.00		
Licenses issued under section 135, Act No. 355	53,406.97	3.96		
Sales of custom stamps				
Total	51,186.71	1,285,976.22		

\* Excess of refunds over expenditures.



## REPORT OF THE AUDITOR

## Receipts and expenditures—Continued.

	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
DEPARTMENT OF FINANCE AND JUSTICE—Continued.				
Bureau of Customs and Immigration—Continued.				
CONSOLIDATED ABSTRACT OF ALL PORTS—Continued.				
	Refund of revenues.	Net revenues.		
	Gross revenues.			
Fines, penalties, and forfeitures	19,405.05	19,340.49		
Licenses issued under section 135, Act No. 355	232,266.46	232,262.50		
Sales of custom stamps	124,270.63	124,237.13		
Sales of rolls	4,857.63	4,857.63		
Sales of rums	5,426.14	5,426.14		
Sales of blank forms	45,948.00	45,808.00		
Immigration tax	906.00	906.00		
Consular fees	89,707.21	89,702.21		
Miscellaneous fees	1,096,539.28	1,096,539.28		
Duties collected in the United States				
	16,533,837.32	32,910.30	16,480,926.02	
Refundable export duties were collected during the fiscal year amounting to ₱973,402.06, and refunds amounting to ₱903,683.50 were made during the same period. This sum includes ₱60,317.22, unclaimed and transferred to customs revenues.				
There was deposited during the fiscal year the sum of ₱14,284.77 on account of surplus on auction sales of unclaimed merchandise, and there was refunded on this account during the fiscal year the sum of ₱1,242.46.				
For statements of these accounts see "Miscellaneous resources and liabilities," page 98.				
CONSOLIDATED ABSTRACT OF CUSTOMS EXPENDITURES, INCLUDING MORE PROVINCE.				
	Gross expenditures.	Refund of expenditures.	Net expenditures.	
Salaries and wages	918,868.55	401.67	918,466.88	
Special contingent expenses	29,563.67	29.04	29,540.63	
Contingent expenses	32,582.66	368.08	32,214.58	
Launches	197,629.87	67.02	197,562.85	
Chinese registration	3,356.66		3,356.66	
Salaries, bonded warehouse	6,952.21	6,985.54	<sup>a</sup> 33.33	
Extra services	31,237.47	29,282.69	1,954.78	
Salaries of officers discharging vessels out of port		1,432.35	<sup>a</sup> 1,432.35	

<sup>a</sup> Excess.

Transportation	1,117.82	15.00	1,102.82			
Tramway	856.17		856.17			
Work performed by Public Printer without pay	35,327.40		35,327.40			
Work performed by Bureau of Science without pay	4,261.50		4,261.50			
Total	1,281,759.98	38,581.39	1,243,178.59			
CUSTOMS COLLECTIONS IN THE MORO PROVINCE.						
[Deposited in the Moro Treasury.]						
Duties on merchandise imported for immediate consumption			237,636.32			
Duties on merchandise exported			3,405.24			
Wharfage on merchandise exported			3,416.78			
Tonnage			3,357.10			
Storage, labor, and drayage			600.61			
Fines, penalties and forfeitures			2,211.00			
Miscellaneous fees, licenses, stamps, sales of rolls, blank forms, immigration tax, extra services			12,665.39			
Total			263,282.44			
Total for the Department of Finance and Justice			20,257,382.66	2,982,252.48	17,275,130.18	
DEPARTMENT OF THE INTERIOR.						
Board of Health.						
Veterinary fees, San Lazaro Hospital		Gross revenues.	13,984.90			
Registration fees, medical examinations			1,552.76			
Examination and registration of pharmacists			622.00			
Registration of dentists			110.00			
Total			16,269.66			
Salaries and wages		Gross expenditures.	380,542.04	380,506.06		
Transportation			1,723.78	1,723.78		
Contingent expenses			28,932.02	28,895.02		
Support of hospitals			178,248.06	178,181.46		
Suppression of epidemics			58,089.52	57,794.03		
Care and support of lepers			186.52	186.52		
Public works, including Culion leper colony			63,850.45	63,826.45		
Work performed by Bureau of Science without pay			197,840.24	197,840.24		
Work performed by Public Printer without pay			31,179.10	31,179.10		
Total			940,591.73	940,132.66		923,863.00

Of the net expenditures, ₱940,132.66, the sum of ₱54,689.36 was on account of fiscal year 1904 and prior years.

## Receipts and expenditures—Continued.

DEPARTMENT OF THE INTERIOR—Continued.				Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
<i>Quarantine Service.</i>							
Salaries and wages		Gross expenditures.	Refund of expenditures.				
Transportation		84,888.55			84,888.55		
Support of Marines		28,553.36			28,553.36		
Purchase of launches		23,701.98	1,297.00		22,404.98		
Work performed by Public Printer without pay		7,975.00			7,975.00		
Work performed by Bureau of Science without pay		1,190.30			1,190.30		
		856.00			856.00		
Total		147,115.19	1,297.00		145,818.19		145,818.19
<i>Philippine Weather Bureau.</i>							
Salaries and wages							
Transportation			4.00				
Contingent expenses		70,002.88			69,998.88		
Work performed by Public Printer without pay		51.51			51.51		
Work performed by Bureau of Science without pay		19,061.18			19,061.18		
		23,187.50			23,187.50		
		31.88			31.88		
Total		112,334.95	4.00		112,330.95		112,330.95
This Bureau has no revenues. Of the net expenditures, ₱112,330.95, the sum of ₱6,911.91 was on account of fiscal year 1904 and prior years.							
<i>Mining Bureau.</i>							
Transcripts of records		Gross revenues.		3.20			
		3.20					
Salaries and wages		Gross expenditures.					
Transportation		26,043.95			26,043.95		
Contingent expenses		1,180.55			1,180.55		
Work performed by Bureau of Science without pay		5,725.08			5,725.08		
Work performed by Public Printer without pay		578.00			578.00		
		1,620.60			1,620.60		
Total		35,148.18		3.20	35,148.18		35,141.98
Of the net expenditures, ₱35,148.18, the sum of ₱4,528.62 was on account of fiscal year 1904 and prior years.							

<i>Forestry Bureau.</i>						
Fees, first and second quarters.....	Gross revenues.	Refund of revenues.				
Sales of furniture, etc.....	169,808.66	102,148.26	67,660.40			
	4,163.49		4,163.49			
Total.....	173,972.15	102,148.26	71,823.89			
		Refund of expenditures.				
Salaries and wages.....	Gross expenditures.					
Transportation.....	196,864.07	5.01				
Contingent expenses.....	7,050.36		196,859.06			
Work performed by Bureau of Science without pay.....	49,103.27	44.21	7,050.36			
Work performed by Public Printer without pay.....	361.70		49,059.06			
	19,264.80		361.70			
Total.....	272,644.20	49.22	19,264.80			
			272,594.98			200,770.09
Of the net expenditures, ₱272,594.98, the sum of ₱15,968.17 was on account of fiscal year 1904 and prior years.						
<i>Philippine Civil Hospital.</i>						
Subsistence and treatment.....	Gross revenues.					
	42,699.67		42,699.67			
Salaries and wages.....	Gross expenditures.					
Contingent expenses.....	74,481.31					
Work performed by Public Printer without pay.....	130,935.66		74,481.31			
Work performed by Bureau of Science without pay.....	1,295.90		130,935.66			
	14,600.33		1,295.90			
Total.....	221,313.20		14,600.33			
			221,313.20			178,613.53
Of the net expenditures, ₱221,313.20, the sum of ₱11,591.48 was on account of fiscal year 1904 and prior years.						
<i>Civil Sanitarium, Benguet.</i>						
Subsistence and treatment.....	Gross revenues.					
	19,514.29		19,514.29			
Salaries and wages.....	Gross expenditures.	Refund of expenditures.				
Contingent expenses.....	17,472.71					
Improvement of grounds.....	68,564.43	14.50	17,472.71			
Work performed by Public Printer without pay.....	3,552.97		68,549.93			
Work performed by Bureau of Science without pay.....	703.40		3,552.97			
	78.00		703.40			
Total.....	90,371.51	14.50	78.00			
			90,357.01			70,842.72
Of the net expenditures, ₱90,357.01, the sum of ₱5,310.11 was on account of fiscal year 1904 and prior years.						

## REPORT OF THE AUDITOR

## Receipts and expenditures—Continued.

DEPARTMENT OF THE INTERIOR—Continued.		Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
<i>Bureau of Government Laboratories.</i>					
Service and sale of property.....	Gross revenues, 10,782.95				
Work performed for different Bureaus and Offices without pay.....	237,241.83				
Total.....	247,974.78	247,974.78			
Salaries and wages.....	Gross expenditures, 160,982.24	160,982.24			
Transportation.....	161,217.24		160,982.24		
Contingent expenses.....	1,638.65		1,634.29		
Work performed by Public Printer without pay.....	119,408.54		119,390.66		
Total.....	14,774.50		14,774.50		
Of the net expenditures, \$296,681.69, the sum of \$57,035.03 was on account of fiscal year 1904 and prior years.	296,681.69	247,974.78	296,681.69		48,706.91
<i>Ethnological Survey.</i>					
Salaries and wages.....	Gross expenditures, 23,606.01		23,606.01		
Transportation.....	102.43		102.43		
Contingent expenses.....	2,507.16		2,507.16		
Work performed by Public Printer without pay.....	23,390.40		23,390.40		
Work performed by Bureau of Science without pay.....	494.80		494.80		
Total.....	50,100.80		50,100.80		50,100.80
This Bureau has no revenues.					
Of the net expenditures, \$50,100.80, the sum of \$1,839.98 was on account of fiscal year 1904 and prior years.					
<i>Bureau of Public Lands.</i>					
San Lazaro estate.....	Gross revenues, 43,948.04				
Certified titles.....	392.15				
Total.....	44,340.19	44,340.19			
Salaries and wages.....	Gross expenditures, 43,901.43		43,901.43		
Transportation.....	62.00		62.00		

Contingent expenses.....	11,799.10	139.34		11,659.76	
Work performed by Public Printer without pay.....	3,102.40			3,102.40	
Total.....	58,864.93	139.34		58,725.59	14,385.40
Of the net expenditures, ₱58,725.59, the sum of ₱1,430.27 was on account of fiscal year 1904 and prior years.					
<i>Bureau of Agriculture.</i>					
Farm products.....	Gross revenues, 14,893.09				
Farm products (San Ramon Farm).....	9,785.83				
Total.....	24,678.92		24,678.92		
Refund of expenditures.					
Salaries and wages.....	Gross expenditures, 137,341.71			137,341.71	
Transportation.....	246.11			246.11	
Contingent expenses.....	50,195.73	17,347.84		32,847.89	
Experimental station.....	537.18			537.18	
Agricultural college.....	443.74			443.74	
Rice farm.....	14,984.47			14,984.47	
Work performed by Public Printer without pay.....	5,247.60			5,247.60	
Work performed by Bureau of Science without pay.....	1,582.40			1,582.40	
Total.....	210,578.94	17,347.84	24,678.92	193,231.10	168,552.18
Of the net expenditures, ₱193,231.10, the sum of ₱13,914.56 was on account of fiscal year 1904 and prior years.					
Total for Department of the Interior.....					
			467,304.60	2,416,431.35	1,949,129.75
DEPARTMENT OF PUBLIC INSTRUCTION.					
<i>Official Gazette.</i>					
Sale.....	Gross revenues, 14,607.14		14,607.14		
Refund of revenues.					
Salaries and wages.....	Gross expenditures, 9,364.19			9,364.19	
Contingent expenses.....	344.09			344.09	
Work performed by Public Printer without pay.....	26,001.00			26,001.00	
Total.....	35,909.28		14,607.14	35,909.28	21,302.14
Of the net expenditures, ₱35,909.28, the sum of ₱553.07 was on account of fiscal year 1904 and prior years.					

## REPORT OF THE AUDITOR

## Receipts and expenditures—Continued.

DEPARTMENT OF PUBLIC INSTRUCTION—Continued.				Net revenues.	Net expend- itures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
<i>Bureau of Census, Washington, D. C.</i>							
Completing and compiling the census	Gross ex- penditures.	Refund of expend- itures.	1.00		28,897.67		28,897.67
This Bureau has no revenues.							
<i>Bureau of Architects.</i>							
Certified copies	Gross revenues.			1,892.50			
Fees, patents, copyrights and trade-marks	1,892.50			7,023.84			
Total	8,916.34			8,916.34			
Salaries and wages	Gross ex- penditures.				23,178.34		
Contingent expenses	23,178.34				2,641.66		
Work performed by Public Printer without pay	1,212.80				1,212.80		
Total	27,032.80			8,916.34	27,032.80		18,116.46
Of the net expenditures, \$27,032.80, the sum of \$1,432.46 was on account of fiscal year 1904 and prior years.							
<i>American Circulating Library.</i>							
Salaries and wages	Gross ex- penditures.	Refund of expend- itures.					
Contingent expenses	4,721.18						
Purchase of books	1,454.45						
Work performed by Public Printer without pay	2,130.31	2,299.75					
Total	8,556.54	2,299.75			6,256.79		6,256.79
This office has no revenues.							
<i>Bureau of Architecture.</i>							
Penalties, noncompliance of contracts	Gross revenues.			1,595.00			
Salaries and wages	Gross ex- penditures.	Refund of expend- itures.					
Transportation	55,281.82				55,281.82		
Contingent expenses	1,039.39				1,039.39		
Total	56,311.61				56,311.61		

Maintenance of public buildings, Act No. 595.....	576.43			576.43			
Building supplies.....	252,611.21		39,320.20	213,291.01			
Public works.....	362,417.85		2,319.07	360,098.78			
Work performed by Public Printer without pay.....	1,992.20			1,992.20			
Work performed by Bureau of Science without pay.....	114.00			114.00			
Total.....	679,965.29		41,639.27	638,326.02			636,731.02
Of the net expenditures, ₱638,326.02, the sum of ₱91,564.50 was on account of fiscal year 1904 and prior years.							
<i>Bureau of Education.</i>							
Salaries and wages.....	Gross ex-		Refund of				
Transportation.....	penditures.		expend-				
Contingent expenses.....	2,215,330.10		itures.				
School furniture and supplies.....	8,834.18		1,808.43	2,213,521.67			
Construction of school building, Benguet.....	224,082.74		350.00	8,484.18			
Work performed by Public Printer without pay.....	278,596.51		1,135.00	222,897.74			
Work performed by Bureau of Science without pay.....	750.69		173.86	278,422.65			
Total.....	1,297.34			750.69			
	22,295.60			1,297.34			
	303.60			22,295.60			
				303.60			
Total.....	2,751,440.76		3,467.29	2,747,973.47			2,747,973.47
This Bureau has no revenues.							
Of the net expenditures, ₱2,747,973.47, the sum of ₱199,624.21 was on account of fiscal year 1904 and prior years.							
<i>Bureau of Printing.</i>							
Miscellaneous revenue.....	Gross						
Printing and binding executed for Bureaus and Offices without pay.....	revenues.			169,902.47			
	547,892.00			547,892.00			
Total.....	717,794.47			717,794.47			
	Gross ex-						
Salaries and wages.....	penditures.						
Contingent expenses.....	270,093.45			270,093.45			
Work performed for this office.....	101,700.49			101,700.49			
Work performed by Bureau of Science without pay.....	6,608.50			6,608.50			
	130.00			130.00			
Total.....	378,532.44			378,532.44			
Of the net expenditures, ₱378,532.44, the sum of ₱61,512.33 was on account of fiscal year 1904 and prior years.							
Total for Department of Public Instruction.....							
				742,912.95			3,120,015.52

## REPORT OF THE AUDITOR

## Receipts and expenditures—Continued.

DEPARTMENT OF COMMERCE AND POLICE.				Net revenues.	Net expend- itures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
<i>Bureau of Posts.</i>							
	Gross ex- penditures.	Refund of expend- itures.					
Salaries and wages	101,351.82	4,319.44			97,032.38		
Mail transportation	125,656.25	239.33			125,416.92		
Contingent expenses	29,700.41				29,700.41		
Traveling expenses	737.89	3.78			734.11		
Work performed by Public Printer without pay	19,466.40				19,466.40		
Total	276,912.77	4,562.55			272,350.22		272,350.22
Of the net expenditures, P272,350.22, the sum of P14,727.33 was on account of fiscal year 1904 and prior years.							
<i>The Post-Office Service.</i>							
Revenues:	Revenues.						
Postal receipts of the various post-offices in the Islands, as per offices—	222,701.36						
Stamp stock sold	5,023.48						
Postage on second-class matter	417.79						
Miscellaneous receipts	15,152.51						
Box rent							
Total	243,295.14						
Money-order fees, service at large, transferred to postal receipts	30,046.46						
Total	273,341.60			273,341.60			
Expenditures:	Expend- itures.						
Expenses of the various post-offices in the Islands, as per offices—	142,652.06						
Salaries of postmasters	191,414.04						
Salaries of clerks	3,694.00						
Rent	2,704.03						
Miscellaneous expenses							
Total	340,464.13						
Expenses of the service at large	8,449.96						
Total	348,914.09				348,914.09		75,572.49

## POST-OFFICES.

	Gross revenues	Gross ex- penditures.
Abucay	7.15	120.00
Abulug	810.02	120.00
Agno	36.45	120.00
Agoo	125.32	120.00
Alaminos	126.52	240.00
Albay	187.82	228.67
Alcala, Cagayan	53.30	300.00
Alcala, Pangasinan	83.98	120.00
Alfonso	27.32	119.99
Aliaga	68.02	120.00
Alilem	19.13	137.50
Allen	22.72	180.00
Aloguinsan	7.44	118.00
Amnung	89.02	120.00
Anda	33.86	103.67
Angadanan	2.26	36.66
Angat	40.60	114.33
Angles	271.12	596.24
Apalit	83.66	120.00
Apariti	735.45	2,617.00
Arayat	131.08	180.00
Argao	60.80	120.00
Aringay	32.90	120.00
Aroroy	96.97	110.00
Asingan	81.34	120.00
Atimonan	233.06	360.00
Ayquilan	7.28	107.00
Bacacay	53.62	120.00
Bacarra	42.57	120.00
Bacnotan	41.42	165.00
Bacolod	920.28	915.00
Bacolod	168.66	410.00
Bacong, Negros Oriental	40.66	120.00
Bacong, Sorsogon	37.80	160.00
Bacoor	171.77	225.00
Badoc	47.45	120.00
Badoc	9.98	120.00
Barabag	18.34	100.00
Batang	5.04	45.00
Bagao	32.12	120.00
Baguio	975.79	965.00
Baguio	155.30	220.00
Bais	35.34	118.34
Balamban	277.43	480.00
Balanga	25.94	120.00
Balangiga	37.42	120.00
Balaogan	67.00	180.00
Balayan	42.49	120.00
Baler	383.40	490.00
Bathuag		

## Receipts and expenditures—Continued.

DEPARTMENT OF COMMERCE AND POLICE—Continued.		Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
POST-OFFICES—continued.		Gross revenues.	Gross expenditures.		
Bamban	-----	44.10	170.00		
Bambang	-----	21.92	110.00		
Bangar	-----	41.73	120.00		
Bangned	-----	217.77	500.00		
Banigui	-----	3.06	7.00		
Bani	-----	28.10	120.00		
Bantayan	-----	37.12	120.00		
Barcelona	-----	29.58	120.00		
Barili	-----	28.24	236.00		
Barugo	-----	52.58	120.00		
Basco	-----	10.00	120.00		
Batac	-----	79.35	120.00		
Batangas	-----	1,517.23	2,519.21		
Butuan	-----	40.92	120.00		
Bauang	-----	35.70	120.00		
Bautista	-----	699.26	730.00		
Bay	-----	162.54	386.66		
Bayambang	-----	711.01	1,055.01		
Baybay	-----	58.98	180.00		
Bayombong	-----	173.45	360.00		
Binalagan	-----	8.00	25.67		
Binalonan	-----	153.24	180.00		
Bifan	-----	161.97	225.00		
Binalagohan	-----	57.98	120.00		
Binalmaley	-----	35.76	120.00		
Bocac	-----	150.56	600.00		
Bogo	-----	107.59	120.00		
Bolinao	-----	48.00	180.00		
Bongabon	-----	80.22	120.00		
Bongao	-----	17.18	120.00		
Bontoc	-----	26.36	240.00		
Borogan	-----	103.29	120.00		
Botolan	-----	250.85	360.00		
Bulacan	-----	12.88	120.00		
Bulan	-----	135.51	240.00		
Bulusan	-----	101.08	120.00		
Butuan	-----	42.80	120.00		
Cabagan Nuevo	-----	25.14	145.33		
Cabagan Viejo	-----	68.52	180.00		
	-----	15.43	40.00		

Cabanatuan	112.19	145.00
Cabuyao	29.62	165.00
Cadiz	20.00	31.33
Cagayan	361.53	989.33
Calabanga	26.98	120.00
Calaca	21.60	120.00
Calamba	374.12	780.00
Calapan	273.20	480.00
Calape	3.52	97.00
Calasiao	145.85	225.00
Calauag	82.14	120.00
Calanan	61.62	120.00
Calbayog	1,628.54	3,172.49
Calico	71.52	180.00
Calocan	128.20	293.66
Calumpit	380.72	365.00
Canabuhayan	16.80	120.00
Canaling	79.40	140.00
Caniling	131.60	240.00
Camp Jossman	1,011.26	1,440.00
Camp Keithley	1,833.60	2,807.47
Camp Overton	1,168.69	2,386.67
Camp Stotsenburg	1,548.21	1,200.00
Camp Vicars	317.96	134.66
Candaba	85.01	300.00
Candon	106.26	180.00
Capalonga	26.20	108.00
Capas	141.62	185.00
Capiz	557.22	900.00
Carcar	20.00	240.00
Carigara	156.63	185.67
Carmen	11.56	111.66
Carmoua	.86	22.00
Casiguran	85.13	120.00
Castilla	4.04	40.00
Catagan	20.24	120.00
Catanduan	15.52	120.00
Cataman	61.82	113.67
Cathalogan	651.80	978.16
Catmon	12.14	119.33
Cauayan, Isabela	17.72	120.00
Cauayan, Negros Occidental	1.21	21.33
Cavite	7,813.48	5,807.78
Cebu	7,928.22	7,710.21
Cervantes	153.35	695.00
Claveria	19.22	72.66
Concepcion	65.26	120.00
Coron	33.92	120.00
Corregidor	444.23	480.00
Cotabato	1,159.48	1,099.33
Cuenca	5.44	120.00
Cullon	22.78	96.33

## REPORT OF THE AUDITOR

## Receipts and expenditures—Continued.

	Net revenues.	Net expend- itures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
DEPARTMENT OF COMMERCE AND POLICE—Continued.				
POST-OFFICES—continued.				
	Gross revenues.	Gross ex- penditures.		
Cuyapo.....	144.90	145.00		
Cuyo.....	106.88	480.00		
Dact.....	361.66	540.00		
Dagupan.....	1,387.16	2,774.41		
Dalaguete.....	41.94	120.00		
Danao.....	26.58	120.00		
Dapitan.....	54.94	180.00		
Daraga.....	129.10	180.00		
Daulin.....	23.88	107.00		
Davao.....	14.00	160.50		
Dinalupijan.....	377.02	600.00		
Dingras.....	38.84	120.00		
Donsol.....	33.71	120.00		
Dumaguete.....	81.40	120.00		
Dumanjug.....	714.12	963.00		
Dupax.....	67.67	120.00		
Echague.....	10.76	120.00		
Enrile.....	72.31	154.66		
Escalante.....	12.90	120.00		
Florida Blanca.....	116.76	120.00		
Gamu.....	21.42	120.00		
Gandara.....	6.00	120.00		
Gapan.....	47.12	95.67		
Gatagan.....	30.16	120.00		
Ginatlan.....	12.50	120.00		
Guagua.....	8.54	117.33		
Gubat.....	125.85	120.00		
Guinayungan.....	109.48	120.00		
Guinobatan.....	91.04	120.00		
Guiluan.....	285.18	360.00		
Gumaca.....	2.26	40.00		
Hagonoy.....	3.46	44.00		
Iba.....	56.98	120.00		
Ibaan.....	163.30	600.00		
Iguig.....	8.90	120.00		
Iligan.....	45.62	120.00		
Iligan.....	324.41	599.99		
Ilog.....	276.57	607.99		
Ilog.....	12.94	39.00		
Iloilo.....	10,682.50	8,334.76		

Imus.....	357.81	265.00
Indan.....	32.46	109.00
Indang.....	186.18	240.00
Infanta, Pangasinan.....	17.01	120.00
Infanta, Tayabas.....	32.48	101.33
Iriga.....	162.30	180.00
Irosin.....	82.64	120.00
Isabela, Negros Occidental.....	45.42	120.00
Jagna.....	3.74	101.66
Jinigan.....	30.84	120.00
Jinamailan.....	3.68	25.00
Jolo.....	1,899.89	2,130.67
Jovellar.....	24.32	120.00
Juban.....	30.76	120.00
Labo.....	21.94	109.33
La Carlota.....	60.36	83.52
Laguimanoc.....	7.02	20.00
Lallo.....	103.71	120.00
Laoag.....	826.82	883.18
Laoang.....	241.11	360.00
Lapo.....	17.10	120.00
Larena.....	12.82	99.66
Legaspi.....	2,385.05	2,412.76
Libmanan.....	44.25	120.00
Libog.....	162.37	120.00
Libon.....	2.48	29.33
Licab.....	46.32	120.00
Liguao.....	355.76	480.00
Lilio.....	4.30	37.00
Liloan.....	31.64	120.00
Lingayen.....	713.70	843.00
Lipa.....	232.03	360.00
Loay.....	18.98	180.00
Loboc.....	10.00	155.50
Lobooc.....	6.44	120.00
Lopez.....	69.99	120.00
Los Baños.....	632.43	1,787.67
Lubang.....	12.70	80.00
Lubao.....	60.64	120.00
Lucena.....	118.81	180.00
Luisiana.....	1,353.32	3,515.00
Lumban.....	2.08	37.66
Lupi.....	3.00	37.99
Luzuriga.....	23.16	115.00
Maasin.....	14.72	120.00
Mabalacat.....	78.22	234.67
Mablatac.....	43.58	76.50
Mabita.....	2.68	39.00
Macabebe.....	114.68	210.00
Magalan.....	44.46	120.00
Magallanes.....	20.24	120.00
Magatano.....	12.92	120.00

*Receipts and expenditures—Continued.*

DEPARTMENT OF COMMERCE AND POLICE—Continued.		Net revenues.	Net expend- itures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
POST-OFFICES—continued.		Gross revenues.	Gross ex- penditures.		
Magdalena	-----	50.00	180.00		
Magsingal	-----	40.12	120.00		
Mayajay	-----	43.71	180.00		
Malabang	-----	1,473.69	2,800.00		
Malabon	-----	110.25	171.33		
Malabuyoc	-----	12.92	117.33		
Malahi Island	-----	783.74	-----		
Malasiqui	-----	71.14	120.00		
Mallipot	-----	1.86	27.33		
Malinao	-----	03	26.67		
Malolos	-----	468.28	680.00		
Mambajao	-----	135.43	360.00		
Mambulao	-----	10.30	108.33		
Manapla	-----	10.80	34.67		
Manacag	-----	78.16	180.00		
Mandao	-----	8.82	120.00		
Mendaue	-----	12.82	120.00		
Mangaldan	-----	53.09	180.00		
Mangatarem	-----	42.92	120.00		
Manila	-----	144,003.47	181,887.54		
Manito	-----	13.20	120.00		
Mangondon	-----	56.96	120.00		
Marbojoc	-----	56.62	120.00		
Mariguina	-----	107.94	240.00		
Mariveles	-----	168.32	300.00		
Masbate	-----	222.95	600.00		
Masinloc	-----	14.26	120.00		
Mati	-----	10.84	63.33		
Matnog	-----	226.00	100.00		
Mayaban	-----	4.22	45.00		
Mauban	-----	69.00	120.00		
Mexico	-----	183.06	180.00		
Meycauayan	-----	47.06	116.33		
Milagros	-----	17.44	120.00		
Mingamlila	-----	8.72	120.00		
Misamis	-----	64.12	240.00		
Moabual	-----	33.02	117.67		
Mogpog	-----	-----	11.33		
Moncada	-----	108.78	120.00		
Morong	-----	22.22	120.00		

Mulanay.....	56.40	180.00
Murcia.....	29.00	120.00
Nabua.....	2.06	17.66
Naga.....	36.32	120.00
Nagcarlan.....	23.30	120.00
Naguilian, Isabela.....	11.30	120.00
Naguilian, Union.....	71.78	119.67
Nalc.....	176.92	220.00
Namacpacan.....	108.45	120.00
Narvacan.....	30.15	120.00
Nasugbu.....	105.60	120.00
New Washington.....	14.00	121.00
Noveleta.....	55.82	173.66
Nueva Caceres.....	977.50	1,380.00
Oas.....	11.32	30.00
Olongapo.....	1,610.52	2,000.00
Opon.....	15.88	180.00
Orani.....	93.14	120.00
Orion.....	168.40	120.00
Ormoc.....	82.65	150.00
Oroquieta.....	698.42	1,200.00
Oslob.....	131.95	300.00
Paete.....	19.10	120.00
Pagbilao.....	80.00	240.00
Pagsanjan.....	43.44	120.00
Palo.....	227.42	300.00
Pamploa, Cagayan.....	78.20	120.00
Pamploa, Camarines.....	20.28	72.66
Pandan.....	1.28	15.66
Pangil.....	23.80	120.00
Paniquil.....	43.80	120.00
Paoay.....	135.32	165.00
Paombong.....	70.22	107.66
Paracale.....	22.92	115.00
Parang Parang.....	24.34	108.66
Parahaque.....	447.44	580.00
Pasacao.....	23.68	120.00
Pasay.....	35.84	180.00
Pasig.....	18.92	120.00
Passiquin.....	294.10	415.33
Pateros.....	52.98	120.00
Peta Blanca.....	37.06	120.00
Penaranda.....	.90	42.33
Piat.....	32.30	120.00
Pidding.....	14.50	120.00
Pila.....	18.58	110.00
Pilar.....	13.44	80.00
Pillilla.....	130.48	150.00
Pinamunigan.....	13.00	49.33
Pitogo.....	14.46	118.00
Polanigu.....	42.82	120.00
Polanigu.....	68.19	180.00

## Receipts and expenditures—Continued.

DEPARTMENT OF COMMERCE AND POLICE—Continued.		Net revenues.	Net expend- itures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
POST-OFFICES—continued.		Gross revenues.	Gross ex- penditures.		
Polo	-----	68.12	164.33		
Pontevedra	-----	39.99	43.93		
Porac	-----	33.72	180.00		
Pozorubio	-----	86.48	360.00		
Prieto Dias	-----	9.36	40.00		
Puerto Princesa	-----	220.80	360.00		
Puandita	-----	18.92	120.00		
Pura	-----	117.60	165.00		
Quiligua	-----	70.40	168.33		
Ragay	-----	59.64	116.66		
Rapu-Rapu	-----	1.28	22.33		
Romblon	-----	232.42	653.00		
Rosales	-----	85.78	120.00		
Rosario	-----	13.34	120.00		
Sagada	-----	99.86	18.00		
Sagay	-----	5.30	34.00		
Salasa	-----	34.66	120.00		
Salmague	-----	167.94	480.00		
Samaloc	-----	1.02	43.00		
San Antonio	-----	21.40	120.00		
San Carlos, Negros Occidental	-----	144.45	180.00		
San Carlos, Pangasinan	-----	156.22	120.00		
Sanchez Mira	-----	20.68	116.66		
San Esteban	-----	13.79	480.00		
San Fabian	-----	81.64	120.00		
San Felipe Nerl	-----	15.55	120.00		
San Fernando, Cebu	-----	23.16	120.00		
San Fernando, Masbate	-----	18.10	120.00		
San Fernando, Pampanga	-----	666.74	825.33		
San Fernando, Union	-----	1,510.55	2,726.66		
San Francisco	-----	202.84	360.00		
San Isidro, Nueva Ecija	-----	470.68	1,083.76		
San Isidro, Pangasinan	-----	39.06	120.00		
San Jacinto	-----	19.16	240.00		
San Jose, Antique	-----	228.16	601.00		
San Jose, Batangas	-----	6.82	120.00		
San Jose, Nueva Ecija	-----	61.60	120.00		
San Jose, Camarines	-----	119.30	180.00		
San Juan, Union	-----	24.63	120.00		
San Juan de Bocbok	-----	24.36	120.00		

San Juan de Guimba	23.68	120.00
San Luis	64.32	180.00
San Marcelino	49.76	195.00
San Mateo	331.44	290.00
San Miguel de Mayumo	116.20	180.00
San Miguel, Ilocos Sur	17.76	109.67
San Narciso	44.71	180.00
San Nicolas	15.62	97.33
San Pablo	180.11	240.00
San Pedro Mcuti	23.35	120.00
San Pedro Tumas	40.64	180.00
San Quintin	20.94	98.66
San Remigio	8.36	119.00
Santa	9.44	120.00
Santa Cruz, Cavite	72.99	180.00
Santa Cruz, Ilocos Sur	22.88	120.00
Santa Cruz, Laguna	369.29	1,110.00
Santa Cruz, Tayabas	53.47	120.00
Santa Cruz, Zambales	13.70	118.33
Santa Lucia	20.66	120.00
Santa Maria, Bulacan	57.42	108.33
Santa Maria, Ilocos Sur	13.23	120.00
Santa Maria, Isabela	9.18	40.00
Santa Rita	16.66	120.00
Santa Rosa	86.95	120.00
Santo Nino	3.58	50.00
Santo Tomas, Batangas	180.52	420.00
Santo Tomas, Isabela	24.10	40.00
Santo Tomas, Pampanga	34.24	120.00
Santo Tomas, Union	35.00	120.00
San Vicente	9.78	109.33
Saravia	79.26	35.00
Sariaya	13.44	120.00
Siasi	25.37	240.00
Sibonga	95.01	120.00
Silang	111.18	120.00
Silay	18.72	240.00
Sinait	41.96	120.00
Sinloan	37.71	114.66
Sipocot	7.28	103.66
Siquijor	4.30	120.00
Solana	24.14	120.00
Solano	1,101.81	2,425.00
Sorsogon	32.84	120.00
Sual	101.24	300.00
Subic	408.00	600.00
Surigao	115.54	180.00
Taal	467.97	376.84
Tabaco	11.14	119.33
Tabogon	1,546.99	3,259.76
Tacloban	119.50	150.00
Taft		

## Receipts and expenditures—Continued.

	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
DEPARTMENT OF COMMERCE AND POLICE—Continued.				
POST-OFFICES—continued.	Gross revenues.	Gross expenditures.		
Tagbilaran	256.29	824.92		
Tagudin	23.93	120.00		
Talavera	14.41	120.00		
Talisay, Cebu	26.60	120.00		
Talisay, Negros Occidental	39.16	120.00		
Tanauan	112.90	180.00		
Tanay	94.44	120.00		
Tarlac	12.96	108.33		
Taybay	606.10	831.33		
Taybas	83.76	295.00		
Tayug	2.50	45.00		
Tiaong	131.90	240.00		
Tigaon	21.04	120.00		
Tivi	34.78	100.00		
Toledo	2.70	26.66		
Tolong	81.09	118.33		
Torrijos	20.24	90.00		
Tuao	3.64	48.66		
Tubao	5.06	120.00		
Tubigon	21.20	120.00		
Tuburan	19.24	180.00		
Tuguegarao	30.64	118.66		
Tumauini	547.35	951.67		
Twin Peaks	26.53	120.00		
Umingan	1,683.07	1,200.00		
Urdaneta	33.10	165.00		
Uson	72.10	155.00		
Valencia	7.60	120.00		
Valladolid	5.50	101.66		
Victoria	28.56	125.67		
Victorias	59.31	99.33		
Vigan	21.74	120.00		
Villa Real	1,048.12	2,480.00		
Villasis	14.46	120.00		
Virac	41.16	120.00		
Zamboanga	298.79	240.00		
	2,572.02	5,337.78		
Total	243,295.14	340,350.13		

Disbursements made by postmasters during the fiscal year 1905 for account of the fiscal year 1904:

Cotabato.....	20.00			
Laong.....	69.33			
Santo Tomas, Isabela.....	15.67			
Total.....	105.00			
Bureau of Philippines Constabulary.				
Bonds for rifles forfeited.....	Gross revenues.			
Sales at auction.....	804.00			
Transportation over Benguet road.....	50.00			
	2,483.00			
Total.....	3,337.00	Refund of expend- itures.		
Pay of Constabulary.....	Gross ex- penditures.			
Subsistence.....	2,249,227.76	1,171.41		
Transportation.....	500,134.45	4,492.79		
Clothing, camp and garrison equipage.....	411,839.13	1,123.01		
Contingent expenses.....	571,405.35	46,447.86		
Barracks and quarters.....	96,076.03	411.60		
Telegraph and telephone service.....	186,411.07	7,506.30		
Secret service.....	120,253.11	230.90		
Maintenance of police.....	31,489.05			
Work performed by Public Printer without pay.....	1,565.00			
Work performed by Bureau of Science without pay.....	50,182.70			
	240.00			
Total.....	4,278,843.65	61,383.87		
Of the net expenditures, ₱4,217,459.78, the sum of ₱301,894.69 was on account of fiscal year 1904 and prior years				
Operations of the Philippines Constabulary commissary:				
Sales of supplies.....		577,801.66		
Purchase of supplies.....	484,780.60			
Bureau of Coast Guard and Transportation.				
Nonofficial passengers.....	Gross revenues.			
	5,230.48	Refund of expend- itures.		
Engineering Island.....	Gross ex- penditures.			
Salaries and wages.....	4,252.12			
Contingent expenses.....	84,908.00			
Light-house service, permanent improvements.....	7,161.29			
Light-house service.....	273,330.55			
Construction of vessels.....	460,675.85			
Marine railway.....	34,913.85			
	237,838.11			
		15,907.17		
		</		

Excess of sales over purchases.

## Receipts and expenditures—Continued.

	Refund of expenditures.	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
<b>DEPARTMENT OF COMMERCE AND POLICE—Continued.</b>					
<i>Bureau of Coast Guard and Transportation—Continued.</i>					
Launches	Gross expenditures.				
Work performed by Public Printer without pay	1,205,914.49		1,197,799.23		
Work performed by Bureau of Science without pay	11,823.20		11,823.20		
	469.00		469.00		
Total	2,321,286.46	5,230.48	2,116,339.50		2,111,104.02
Of the net expenditures, \$2,116,339.10, the sum of \$227,864.56 was account of fiscal year 1904 and prior years.					
<i>Bureau of Prisons.</i>					
Sales of articles manufactured and from laundry department	Gross revenues.				
Maintenance of prisoners	51,599.34	51,599.34			
Confiscation from prisoners	109,920.89	109,920.89			
Sales of unclaimed property of released and deceased prisoners	24.78	24.78			
	227.29	227.29			
Total	161,772.30	161,772.30			
Salaries and wages	Gross expenditures.				
Contingent expenses	186,663.33		186,654.99		
Manufacturing department	497,347.47		497,152.99		
Installation of electric light and power	135,380.53		135,380.53		
Work performed by Public Printer without pay	9,000.00		9,000.00		
Work performed by Bureau of Science without pay	4,832.10		4,832.10		
	5,577.00		5,577.00		
Total	838,800.43	161,772.30	838,597.61		676,825.31
Of the net expenditures, \$838,597.61, the sum of \$106,169.63 was on account of fiscal year 1904 and prior years.					
<i>Signal Service.</i>					
Telegraph and telephone tolls	Gross revenues.	119,739.35			
	119,739.35				
Salaries and wages	Gross expenditures.				
Transportation	64,213.77		64,213.77		
Contingent expenses	477.17		477.17		
Rent and illumination of building	19,655.00		19,371.15		
	267.40		267.40		



## Receipts and expenditures—Continued.

		Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
MISCELLANEOUS REVENUES, UNASSIGNED SERVICE—Continued.					
Spanish seized funds: Amount derived from the sale of certain Spanish bonds, seized upon American occupation, and heretofore carried by the Insular Treasurer on special property account		7,500.00		7,500.00	
Total unassigned service		1,062,223.93		1,062,223.93	
MISCELLANEOUS EXPENDITURES, UNASSIGNED SERVICE.					
Harbor improvements:			Refund of expenditures.		
Port of Manila—					
Improvement of port			Gross expenditures.		
Repair Pasig River wall below Bridge of Spain			1,513,129.30		
Dredging Santa Cruz Estero			6,818.30		
Work performed by Public Printer without pay			14,681.55		
			217.60		
Port of Iloilo—			1,534,846.75		1,534,846.75
Improvement of port					
Iloilo Harbor			64,276.90		
			49.92		
			64,326.82		64,326.82
Port of Cebu: Improvement of port					
			31,557.40		31,557.40
Jolo wharf					
Calbayog pier, Act No. 831			1,301.74		
Public works, Act No. 490			7,255.46		
			13,275.88		
Total			21,833.08		21,833.08
Benguet wagon road, construction and maintenance.					
For additional payments of this account from special funds, see pages 97 and 108.			755,369.59		755,369.59
Payment to city of Manila, three-tenths of net withdrawals during the fiscal year 1963, amounting to P3,055,772.70					
			1,516,731.81		1,516,731.81

Superintendent Intendencia Building:				
Salaries and wages	3,204.88	-----	3,204.88	-----
Contingent expenses	6,066.48	-----	6,066.48	-----
Total	9,271.31	16.90	9,254.41	9,254.41
Of the net expenditures, ₱9,254.41, the sum of ₱891.04 was on account of fiscal year 1904 and prior years.				
Custodian Santa Potenciana Building:				
Salaries and wages	4,414.00	-----	4,414.00	-----
Contingent expenses	3,173.63	-----	3,173.63	-----
Total	7,587.63	-----	7,587.63	7,587.63
Of the net expenditures, ₱7,587.63, the sum of ₱386 was on account of fiscal year 1904 and prior years.				
Fortin Building, contingent expenses				
	5,153.22	-----	5,153.22	5,153.22
Oriente Building:				
Salaries and wages	3,860.82	-----		-----
Contingent expenses	6,633.67	-----		-----
Insurance	770.00	-----		-----
Total	10,494.49	770.00	9,724.49	9,724.49
Of the net expenditures, ₱9,724.49, the sum of ₱699.80 was on account of fiscal year 1904 and prior years.				
Filipino students, education and maintenance				
Honorary Commission to St. Louis	168,687.67	80.00	168,687.67	168,687.67
Opium investigating committee	68,367.26	-----	68,367.26	68,367.26
		64.16	*64.16	*64.16
Sulu subsidies, Sultan of Sulu and advisers:				
Fiscal year 1905	9,420.00	-----	9,420.00	-----
Fiscal year 1904	3,370.00	-----	3,370.00	-----
Total	12,790.00	-----	12,790.00	12,790.00
Chief quartermaster:				
Contingent expenses	1,345.31	-----	1,345.31	-----
Claims for damages	2,524.20	-----	2,524.20	-----
Expenses, Scouts and interpreters	11.80	-----	11.80	-----
Pay of Scouts	2,948.66	-----	2,948.66	-----
Miscellaneous, property lost	1,049.00	149.00	900.00	-----
Total	7,878.97	149.00	7,729.97	7,729.97
District commander, Isabela de Basilan, contingent expenses, fiscal year 1905				
Roads and bridges (Act No. 1), construction	186.48	-----	186.48	186.48
	10,915.57	-----	10,915.57	10,915.57

\* Excess of refunds.

## Receipts and expenditures—Continued.

MISCELLANEOUS EXPENDITURES, UNASSIGNED SERVICE—Continued.		Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
St. Louis Exhibit:					
Construction and maintenance	Gross expenditures.	Refund of expenditures.			
Miscellaneous receipts	1,435,855.75	264,403.91			
Tickets of admission and sale of articles		773,630.10			
	1,435,855.75	1,044,034.01	391,821.74		391,821.74
	Gross expenditures.	Refund.			
	548,020.23	376,874.65	171,145.58		171,145.58
Fiscal year 1905.					
<p><i>Insular salary and expense fund.</i></p> <p>Under the above caption provision is made in the general appropriation acts for a fund from which is made payable the traveling expenses of officers and employees from the United States to Manila, rewards for the apprehension of criminals, expenses of the deportation of vagrants, accrued leave due to officers and employees who die or resign and whose places must be filled at once, and other miscellaneous expenditures properly authorized but not chargeable to the appropriations of a particular Bureau. Traveling expenses of officers and employees from the United States to Manila, are payable only after two years of satisfactory service, but the Government will furnish transportation to the Islands, to be reimbursed at the rate of 10 per cent per month of the employees' salary, even though the whole amount may be later refundable to the officer or employee. It is from these 10 per cent deductions that the refunds arise.</p>					
<p><i>Payments under specific miscellaneous appropriations.</i></p> <p>Gross expenditures.</p>					
Interest on friar-land bonds	537,300.00				
F. G. Calderon, Act No. 1188	1,320.00				
Old transportation claims	399.63				
Act No. 1248	40.00				
Claims, Act No. 1225	866.00				
Services, Act No. 1225	1,415.00				
Expenses, W. Cameron Forbes	896.60				
Medical services	200.00				
Rizal Monument fund	30,000.00				
College of San Jose, Act No. 69	3,186.33				
Ermita property, Act No. 1246	40,000.00				
Miscellaneous, fiscal year 1901	177.00				
Cuyo wharf	384.35				
Cavite police, Act No. 1281	2,400.00				
Pay of police, Act No. 58	60.00				
Purchase of land, Malate, Act No. 808	7,632.30				

Pay of interpreters	60				
Salary chief and assistant chief police, Cavite	1, 140. 00				
Total	646, 581. 27	646, 581. 27			646, 581. 27
<i>Payments to provinces.</i>					
For the several payments to provinces by the Insular Government, being contributions for the purpose of meeting general expenses of the provinces in whole or in part:					
Province of—					
Mindoro	37, 269. 05				
Lepanto-Bontoc	28, 227. 00				
Nueva Vizcaya	20, 000. 00				
Benguet	20, 811. 05				
Moro	6, 612. 00				
Zambales	1, 212. 00				
Paragu	10, 000. 00				
Capiz	10, 000. 00				
Ambos Camarines	12, 000. 00				
Cavite	11, 575. 00				
Ilocos Norte	15, 976. 42				
Ilocos Sur	18, 716. 75				
Total	192, 429. 27	192, 429. 27			192, 429. 27
<i>Excess deposits in the Insular Treasury.</i>					
For the aggregate of the several amounts erroneously deposited and refunded thereunder during the fiscal year as follows:					
Gross deposits					84, 679. 68
Gross refunds					84, 606. 88
Resulting in a net difference or revenue of the Insular Government on account of deposits made in previous years			72. 80	72. 80	
<i>Allowances to accountable officers for losses of funds.</i>					
For the aggregate of the several amounts allowed during the fiscal year under the provisions of rule 28, Act No. 90		1, 431. 82			1, 431. 82
<i>Allowances in liquidation and mitigation of claims.</i>					
For the aggregate of the several amounts allowed during the fiscal year under the provisions of rule 29, Act No. 90		12, 685. 99			12, 685. 99
Total miscellaneous expenditure, unassigned service		5, 641. 093. 66			5, 641, 093. 66
Grand total of Departments, Bureaus, and Offices	23, 098, 990. 74	24, 497, 714. 66			1, 398, 723. 92

**STATISTICAL EARNINGS AND EXPENDITURES, AND PAYMENTS  
TO THE CITY OF MANILA AND TO THE PROVINCES.**

Included in both net receipts and net disbursements is the sum of ₱785,133.83, the combined statistical revenues or earnings of the Bureau of Printing and the Bureau of Government Laboratories, and shown as statistical expense of the various Bureaus involved, the actual cash receipts and expenditures having been that much less, or ₱22,313,856.91 and ₱23,712,580.83, respectively, but the Auditor is required to show these items for statistical purposes. Under the law as recently amended all inter-Bureau transactions of this sort will hereafter appear as actual cash transactions, but will be statistically separated in the audit. Likewise in the expenditures, the sums of ₱1,516,731.81 paid to the city of Manila as the Insular Government contribution to the support of the city, and ₱192,429.27 paid to provinces, as a contribution to their support, appear in addition to loans advanced to provinces and revenues regularly ceded by law. Thus these actual expenditures of the Insular Government, in effect, become receipts or revenues of the city of Manila, and of the provinces, in the amounts stated.

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MISCELLANEOUS RESOURCES AND  
LIABILITIES.

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## MISCELLANEOUS RESOURCES AND LIABILITIES.

In the following statements of account is shown the relation of the Insular Government to the several special funds arising from the issue of bonds for specific purposes, and to the several quasi-trust funds held pending claim for refund after the conditions of the law have been complied with.

These statements are omitted from the regular account of Insular receipts and expenditures, as they do not affect the income or expenditures of the Insular Government in any manner until covered into general funds by reason of noncompliance with the specific provisions of the law authorizing refunds within given periods.

In the case of bond issues for specific purposes the full amount of principal and premium derived from the sale is credited to the fund, and it is charged with the par value of the issue, for the reason that the Insular Government assumes the obligation and carries the same under an account of bonded indebtedness.

The cash balances on said accounts are included in the Insular Treasurer's account and in the balances in the hands of collecting and disbursing officers. For every item of revenue received on account of a special fund the liability of the Insular Government is increased, and for every expenditure there is a corresponding decrease.

### THE INSULAR GOVERNMENT IN ACCOUNT WITH THE GOLD-STANDARD FUND.

Amount received to June 30, 1904, as per Auditor's report to that date, consisting of new Philippine coin, premium on New York drafts, and interest on deposits .....	P20,035,175.15
Receipts during the fiscal year 1905:	
New Philippine coin from mints ..	P12,126,000.00
Sale of proof sets .....	17,346.00
Premium on sale of New York drafts .....	43,777.50
Interest on deposits .....	129,610.18
Total receipts for the fiscal year .....	12,316,733.68
Total receipts for June 30, 1905 .....	P32,351,908.83
For the face value of second and third series, certificates of indebtedness, retired during the fiscal year .....	12,000,000.00
For the principal and premium derived from the sale of the first, second, third, and fourth series, certificates of indebtedness ..	24,440,640.00
For the Philippine-currency value of currency given in exchange at the Treasury, the Mexican and Spanish-Filipino currency having been reduced at the average ratio of 1.30 to 1 (actual currencies shown in Treasury accounts) .....	41,951,430.62
Total .....	P110,743,979.45

*The Insular Government in account with the gold-standard fund—Continued.*

Amount expended to June 30, 1904, as per the Auditor's report for the fiscal year ended that date.	₱22,676,000.54
Expenditures during the fiscal year 1905, consisting of purchases of silver bullion and alloy, expenses of coinage and transportation, and miscellaneous items contingent to the purposes of the fund	7,830,287.27
Total expenditures to June 30, 1905	₱30,506,287.81
For the face value of second, third, and fourth series, certificates of indebtedness, elsewhere carried as an Insular Government liability, and here entered as a charge against the gold-standard fund.	18,000,000.00
For the amount for expense in retiring second and third series, certificates of indebtedness	18,000,000.00
For the amount of interest paid on the various issues, certificates of indebtedness, to June 30, 1905	899,840.00
For the Philippine-currency value of currency given in exchange at the Treasury, the Mexican and Spanish-Filipino currency having been reduced at the average ratio of 1.30 to 1 (actual currencies shown in Treasury accounts)	42,472,739.22
Total	₱109,878,867.03
Balance due the gold-standard fund on June 30, 1905, and representing the net gain of the fund to that date, comprehending the Mexican-currency transactions at the arbitrary ratio of 1.30 to 1	865,112.42

**THE FRIAR-LANDS FUND.**

Under authority of sections 63, 64, and 65 of the act of Congress of July 1, 1902, the Philippine Government was empowered to issue bonds for the purpose of providing funds to acquire by purchase certain lands in the Philippine Islands generally known as the friar lands. The operations under the fund derived from the sale of bonds were as follows during the fiscal year:

For the face value of the issue of friar-lands bonds, elsewhere carried as an Insular Government liability, and here charged against the fund as an offset to said amount	₱14,000,000.00
Amounts expended for the purposes of the bond issue:	
Payments on account of purchase of the friar lands	₱6,825,540.72
Miscellaneous expenditures for salary of special counsel, expenses of surveys, etc.	14,235.78
Total expenditures	6,839,776.50
Total charges against the fund	20,839,776.50
By the amount of principal and premium resulting from the sale of the friar-lands bonds, and credited to that specific fund	15,060,780.00
Balance carried as an Insular Government asset, being the difference between cash in the Treasury belonging to the fund added to balances in the hands of disbursing officers, and the amount of the Insular Government's liability on the bond issue	5,778,996.50

Under the statute governing the purchase and sale of the friar lands the receipts from the sale of lands will be credited to this fund and accumulate for the purpose of retiring the bonds at maturity.

## THE PUBLIC WORKS AND PERMANENT IMPROVEMENTS FUND.

Under authority of the Congress of the United States the Philippine Government is authorized to issue bonds for certain specific purposes, including public works and permanent improvements. A statement of the various bond issues to date is included on page 32.

The operations under the first issue of Insular public works and permanent improvement bonds during the fiscal year were as follows:

For the face value of the first issue of public works and permanent improvement bonds, elsewhere carried as an Insular Government liability, and here charged against the fund as an offset to said amount.....	P5,000,000.00
Amounts expended for the purposes of the bond issue:	
Quarantine service, quarantine station at Cebu.....	P10.00
Bureau of Coast Guard and Transportation, construction of light-houses, marine railway, and machine shop, and general improvement of Engineer Island.....	80,182.44
Bureau of Engineering—	
Improvement of the port of Cebu <sup>1</sup> .....	P2,051.65
Improvement of the port of Iloilo <sup>1</sup> .....	26,922.08
Indang-Silang bridge.....	10,600.00
Parañaque bridge.....	13,000.00
	52,573.73
Bureau of Architecture, public works.....	72,774.55
Bureau of Port Works—	
Improvement of the port of Manila <sup>1</sup> .....	P817,220.02
Improvement of the port of Cebu.....	2,260.85
	819,480.87
Construction of the Benguet road <sup>1</sup> .....	408,346.49
Total expenditures.....	1,433,368.08
Total charges against the fund.....	6,433,368.08
By the amount of principal and premium resulting from the sale of the first issue of public works and permanent improvement bonds, and here credited to that specific fund.....	5,460,608.70
Balance carried as an Insular Government asset, being the difference between cash in the Treasury belonging to the fund added to balances in the hands of disbursing officers and the amount of the Insular Government's liability on the bond issue.....	972,759.38

<sup>1</sup> For additional expenditures on this account see page 88.

**SEWER AND WATERWORKS CONSTRUCTION FUND, CITY OF  
MANILA.**

Proceeds of first issue city of Manila sewer and waterworks construction bonds, par value \$1,000,000, here carried as a liability of the Insular Government, a corresponding amount of cash being in the possession of the Insular Treasurer----- P2, 191, 250. 00

No expenditures were made from this fund during the fiscal year.

**ADVANCES TO PROVINCES.**

Balance due the Insular Government for advances to provinces not repaid on July 1, 1904-----	P6, 972. 85
Advances repaid in the fiscal year 1905, Province of Rizal-----	4, 347. 83
	<hr/>
Balance due Insular Government June 30, 1905 -----	2, 625. 02

Act No. 799 provides for the reimbursement to provincial governments from the Insular Treasury of the amount ascertained to be lost through defalcation of bonded provincial officials pending recovery on the official bonds. The amounts so reimbursed are considered as advances on the security of the amount due on such bonds and when recovered are deposited in the Insular Treasury to the general credit of the Insular Government.

**REFUNDABLE EXPORT DUTIES.**

Amount held on July 1, 1904, subject to claim in accordance with law -----	P841, 204. 90
Deposited in the fiscal year-----	973, 402. 06
	<hr/>
Refunded in the fiscal year-----	P843, 366. 28
Covered into customs revenues as not claimed within legal period-----	60, 317. 22
	<hr/>
	903, 683. 50
	<hr/>
Balance held June 30, 1905, and carried as a liability of the Insular Government-----	910, 923. 46

Under the provisions of an act of Congress approved March 8, 1902, certain export duties are collected in the Philippines and deposited in the Insular Treasury, subject to refund to the parties from whom received, upon compliance with specific requirements. These moneys are in a sense trust funds and are so considered until eighteen months from the date of collection, when, under ruling of the Secretary of War, they are transferable to the general revenue of the Insular Government. (See p. 66.)

**REFUNDABLE SURPLUS ON CUSTOMS AUCTION SALES.**

Amount held on July 1, 1904, subject to claim in accordance with law -----	P10, 319. 52
Surplus deposited in the fiscal year-----	4, 284. 77
	<hr/>
	14, 604. 29

*Refundable surplus on customs auction sales—Continued.*

Refunded in the fiscal year .....	P1,242.46
Covered into customs revenues as not claimed within legal period .....	9,139.93
	<u>P10,382.39</u>
Balance held on June 30, 1905, and carried as a liability of the Insular Government .....	4,221.90

Under section 283 of the Customs Administrative Act the proceeds of sales of unclaimed merchandise are held as a special trust deposit for one year thereafter, and, if unclaimed during that period, thereupon revert to the general fund as customs receipts.

**LOANS TO PROVINCES.**

Balance due the Insular Government for loans to provinces unpaid on July 1, 1904 .....	P542,192.68
Loans made to provinces in the fiscal year 1905:	
Bulacan .....	P10,000.00
Albay .....	65,000.00
Sorsogon .....	20,000.00
Cebu .....	60,000.00
Cavite .....	25,000.00
	<u>180,000.00</u>
Total .....	722,192.68
Loans repaid by provinces in the fiscal year 1905:	
Rizal .....	2,000.00
Tayabas .....	3,000.00
Romblon .....	2,000.00
Batangas .....	2,000.00
Misamis .....	5,000.00
	<u>14,000.00</u>
Balance due Insular Government June 30, 1905 .....	708,192.68

A detailed statement of the amount due from each province on account of loans, both from Insular funds and from the Congressional relief fund, will be found on page 25.

**INVALID MONEY ORDERS.**

Amount held on July 1, 1904, subject to claim in accordance with law ..	P3,184.08
Deposited in the fiscal year .....	10,272.82
	<u>13,456.90</u>
Refunded in the fiscal year .....	8,432.10
Balance held on June 30, 1905, and carried as a liability of the Insular Government .....	5,024.80

Under the rules of the money-order system an order becomes invalid for direct payment twelve months after the last day of the month of issue. The amounts received from the issuance of money orders which have become invalid are deposited in the Insular Treasury and are made a permanent appropriation by the provisions of paragraph 8 of section 1 of Act No. 357, for the payment of the amount of the original orders by warrant upon certification of the claims by the Auditor.

## REPORT OF THE AUDITOR

## REFUNDABLE LAND TAXES, PROVINCE OF RIZAL.

Amount held July 1, 1904 .....	P 673. 89
Deposited in the fiscal year .....	1. 55
Balance held June 30, 1905, and carried as a liability of the Insular Government .....	675. 44

Section 5 (g), Act No. 436, provides that one-half of certain taxes on land annexed to the city of Manila for the year 1901 shall be deposited in the Insular Treasury to the credit of the provincial treasurer of Rizal for the general uses of that province.

## OUTSTANDING POSTAL DRAFTS.

Amount of drafts outstanding July 1, 1904 .....	P 6, 635. 91
Amount of drafts issued in favor of postmasters on the postmaster of Manila during the fiscal year .....	65, 843. 36
	72, 479. 27
Amount of drafts paid by postmaster of Manila during the fiscal year ..	62, 061. 23
Balance outstanding on June 30, 1905, and carried as a liability of the Insular Government .....	10, 418. 04

Transfers of funds from the postmaster at Manila to other postmasters are made by postal transfer drafts, under rule 35 of Act No. 90 (section 56, Act No. 1402), when the receipts of their offices are insufficient to meet the payments required to be made by them.

## OUTSTANDING LIABILITIES.

Amount held on July 1, 1904, subject to claim in accordance with law ..	P 5, 264. 83
Deposited in the fiscal year .....	16, 507. 52
	21, 772. 35
Refunded in the fiscal year .....	14, 248. 83
Balance held June 30, 1905, and carried as a liability of the Insular Government .....	7, 523. 52

Rule 31 of Act No. 90 provides that no disbursing officer's check shall be paid after one year from the last day of the month of its issue. In every case where after one year after the rendition and settlement of the final account of a disbursing officer, <sup>there</sup> remains a balance in any depository to the credit of such disbursing officer, by reason of the nonpresentation of checks or otherwise, the Auditor reports said amounts to the Governor-General, who requires the depository to deposit the said balance with the Treasurer of the Islands to the credit of "outstanding liabilities."

Section 47 of Act No. 1402 extends to two years the time within which a disbursing officer's check may be presented, and sections 47 to 53 of the same act modify the provisions previously imposed by rule 31 of Act No. 90.

## BONDED INDEBTEDNESS.

Amount of outstanding bonds July 1, 1904:

Second series, certificates of indebtedness .....	P6, 000, 000. 00	
Third series, certificates of indebtedness .....	6, 000, 000. 00	
Friar-lands bonds .....	14, 000, 000. 00	
		<u>P26, 000, 000. 00</u>

Bonds issued in the fiscal year 1905:

Fourth series, certificates of indebtedness .....	6, 000, 000. 00	
Public works and permanent-improvements bonds .....	5, 000, 000. 00	
Manila sewer and water-works construction bonds .....	2, 000, 000. 00	
		<u>13, 000, 000. 00</u>

Total ..... P39, 000, 000. 00

Bonds retired in the fiscal year 1905:

Second series, certificates of indebtedness .....	P6, 000, 000. 00	
Third series, certificates of indebtedness .....	6, 000, 000. 00	
		<u>P12, 000, 000. 00</u>

Total ..... 12, 000, 000. 00

Amount of bonds outstanding June 30, 1905:

Fourth series, certificates of indebtedness, due September 1, 1905, interest 4 per cent per annum, payable quarterly .....	P6, 000, 000. 00	
Friar-lands bonds, due February 1, 1934, but redeemable at the pleasure of the Insular Government after ten years from date thereof, interest 4 per cent per annum, payable quarterly .....	14, 000, 000. 00	
Public works and permanent-improvement bonds, due March 1, 1935, but redeemable at the pleasure of the Insular Government after ten years from date thereof, interest 4 per cent per annum, payable quarterly .....	5, 000, 000. 00	
City of Manila sewer and waterworks construction bonds, due June 1, 1935, but redeemable at the pleasure of the city of Manila after ten years from date thereof, interest 4 per cent per annum, payable quarterly .....	2, 000, 000. 00	

Total ..... 27, 000, 000. 00

NOTE.—While the amount of bonds outstanding is carried as an Insular Government liability, a corresponding asset exists in the amount of the issue having been charged to the fund originally credited with the proceeds of the issue. (See pp. 95, 96, 97, and 116.)

## THE MORO PROVINCE.

Following is a statement of the transactions of the Moro Province as they affect Insular fiscal affairs. The customs revenues arising in the province accrue to the provincial treasury. The expenses of the customs service in the province are paid originally from the Insular Treasury, which is reimbursed on settlement of the Insular accounts. The new Accounting Act (No. 1402), however, confines these transactions to the Moro treasury:

## DEBIT.

To the several amounts expended from Insular funds for the expenses of the customs service in Moro Province during the fiscal year 1905, as follows:

Salaries and wages -----	P40, 187. 13
Transportation -----	75. 00
Contingent expenses -----	4, 955. 90
Revenue launches -----	13. 062. 72
Extra service of employees -----	332. 45
Tramway -----	856. 17
	<u>P59, 469. 37</u>

To the several amounts credited to customs officers in Moro Province during the fiscal year 1905, representing deposits made by them in the Moro treasury ----- 263, 793. 67

Total debits ----- P323, 263. 04

## CREDIT.

By the difference between the amounts charged to customs officers in Moro Province during the fiscal year 1904, representing their collections during that year, and the amounts credited to them as deposits in the Moro treasury during the same period, said difference being carried as an Insular Government asset in balances due by collecting officers, and here carried as a liability in offset to same ----- P4, 758. 22

By the amounts charged to customs officers in Moro Province during the fiscal year 1905, representing their collections during that year ----- 263, 282. 43

Total credits ----- 268, 040. 65

Balance carried as an Insular Government asset ----- 55, 222. 39

For detail of customs collections in the Moro Province, see page 67, this report.

## BALANCES IN THE HANDS OF COLLECTING AND DISBURSING OFFICERS.

Balances due June 30, 1905, as per audited accounts:

Collecting officers—

Balances due Government .....	P660, 710. 27
Balances due officers .....	599. 04

Net balances due Government ..... P660, 111. 23

Disbursing officers—

Balances due Government .....	1, 948, 525. 05
Balances due officers .....	15, 940. 82

Net balances due Government ..... 1, 932, 584. 23

Total net balances due Government..... 2, 592, 695. 46

The foregoing statement of balances in the hands of disbursing officers represents official balances, and includes credits in suspense in the settlement of the accounts.



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THE CONGRESSIONAL RELIEF FUND.

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## THE CONGRESSIONAL RELIEF FUND.

By act of Congress approved March 3, 1903, the sum of \$3,000,000, United States currency, was appropriated for relief of distress in the Philippine Islands, to be expended under the direction and in the discretion of the Philippine Government, in such proportions as they deem wise, in the direct purchase and distribution or sale of farm implements, farm animals, supplies and necessities of life, and through the employment of labor in the construction of Government wagon roads and other public works. The act further provides that the Governor of the Philippines shall submit to the Secretary of War a statement of all expenditures under this fund.

The sum so appropriated was transmitted to the Treasurer of the Philippine Islands and taken into the account of Insular funds as ₱6,000,000. As contemplated by the appropriating act, and for the purpose of making the reports required thereunder, the identity of the fund has been maintained and expenditures made therefrom have been segregated from the ordinary expenses of the Government.

The procedure inaugurated by the Philippine Commission as to the disposition of this fund was to set apart by means of appropriation acts specific sums for specified purposes, such as public works, etc., as well as amounts for expenditure under the direction of the Governor-General in such manner as might from time to time be authorized by resolution of the Commission.

The following statement of account shows the expenditures from the fund, as audited, during the fiscal year 1905, together with the various cash balances remaining on hand at the close of the fiscal year:

Item.	Gross expenditures.	Refund of expenditures.	Net expenditures.	Total.
Balance in the fund on June 30, 1904, as shown by the Auditor's report for fiscal year ended that date				2, 934, 124. 52
By expenditures from the fund during the fiscal year 1905, on account of the following purposes:				
Relief of Lumbay, Laguna	235. 00		235. 00	
Purchase and care of cattle	2, 568. 25		2, 568. 25	
Relief of Taybayon, Iloilo	1, 909. 60		1, 909. 60	
Relief of Bohol	6, 748. 97		6, 748. 97	
Purchase of carabaos	628. 18		628. 18	
Purchase of rice	37, 546. 27	19, 190. 00	18, 356. 27	
Do	650. 94	650. 94		
Capas-O'Donnell-Iba road	239, 947. 01	307. 07	239, 639. 94	
Pasacao-Nueva Caceres road	13, 225. 23	772. 24	12, 452. 99	
Purchase of carabaos	284. 12		284. 12	

Item.	Gross expenditures.	Refund of expenditures.	Net expenditures.	Total.
Agriculture, veterinarians and inoculators	22,837.90		22,837.90	
Bay-Tiaong road	114,588.39	116.01	114,482.38	
Pagbilao-Atimonan road	119,476.96	728.13	118,748.83	
Government Laboratories	38,776.80		38,776.80	
Sogod-Putad road	6,929.85		6,929.85	
Vigan-Bangued road	25,874.52		25,874.52	
Padre Juan Villaverde trail	24,444.40	209.53	24,234.87	
Board of Health	2,206.09		2,206.09	
Bacong-Bulusan road	35,138.05		35,138.05	
Lucena-Sariaya road	302.69		302.69	
Carcar-Barili road	12,725.54		12,725.54	
Allowance to Bataan Province in lieu of rice	2,130.80		2,130.80	
Relief of Biñan	3,056.68		3,056.68	
Locust board	170.00		170.00	
Relief of San Mateo	92.48		92.48	
Toledo-Cebu road	4,632.04		4,632.04	
Plowing engine	9,422.82		9,422.82	
Relief of Rafael Dalmacio	1,000.00		1,000.00	
Magdalena road	13,424.30		13,424.30	
Purchase of draft cattle	46,292.21		46,292.21	
Purchase of carabaos	5,765.27	1,471.24	4,294.03	
Do	16,530.75		16,530.75	
Do	24,685.92		24,685.92	
Do	20,386.74	1,386.74	19,000.00	
Veterinarians and inoculators	64,599.46		64,499.46	
Locust board	1,635.00		1,635.00	
Purchase and care of cattle	4,883.79		4,883.79	
Care and shelter for carabaos	19,360.91		19,360.91	
Agriculture	15,000.00		15,000.00	
Benguet road <sup>1</sup>	461,798.97	5,177.51	456,621.46	
Calamba-Los Baños-Bay road	25,854.64		25,854.64	
Purchase of carabaos	11,576.25		11,576.25	
Do	15,074.78		15,074.78	
School buildings	8,333.36	2,000.00	6,333.36	
Trail to Baguio	914.74		914.74	
Purchase of carabaos	504.47		504.47	
Do	4,745.91		4,745.91	
Relief of Samar Province	12,236.45		12,236.45	
Malolos-Bulacan road	14,939.59		14,939.59	
Purchase of carabaos		3,051.95		
Purchase of rice		2.43		
Miscellaneous sales		93.00		
Sales of carabaos		62,559.43		
Lucena-Sariaya road		20.17		
Total net expenditures				1,418,386.70
Balance in the fund on June 30, 1905, and carried to the balance sheet as an Insular Government liability				1,515,787.82

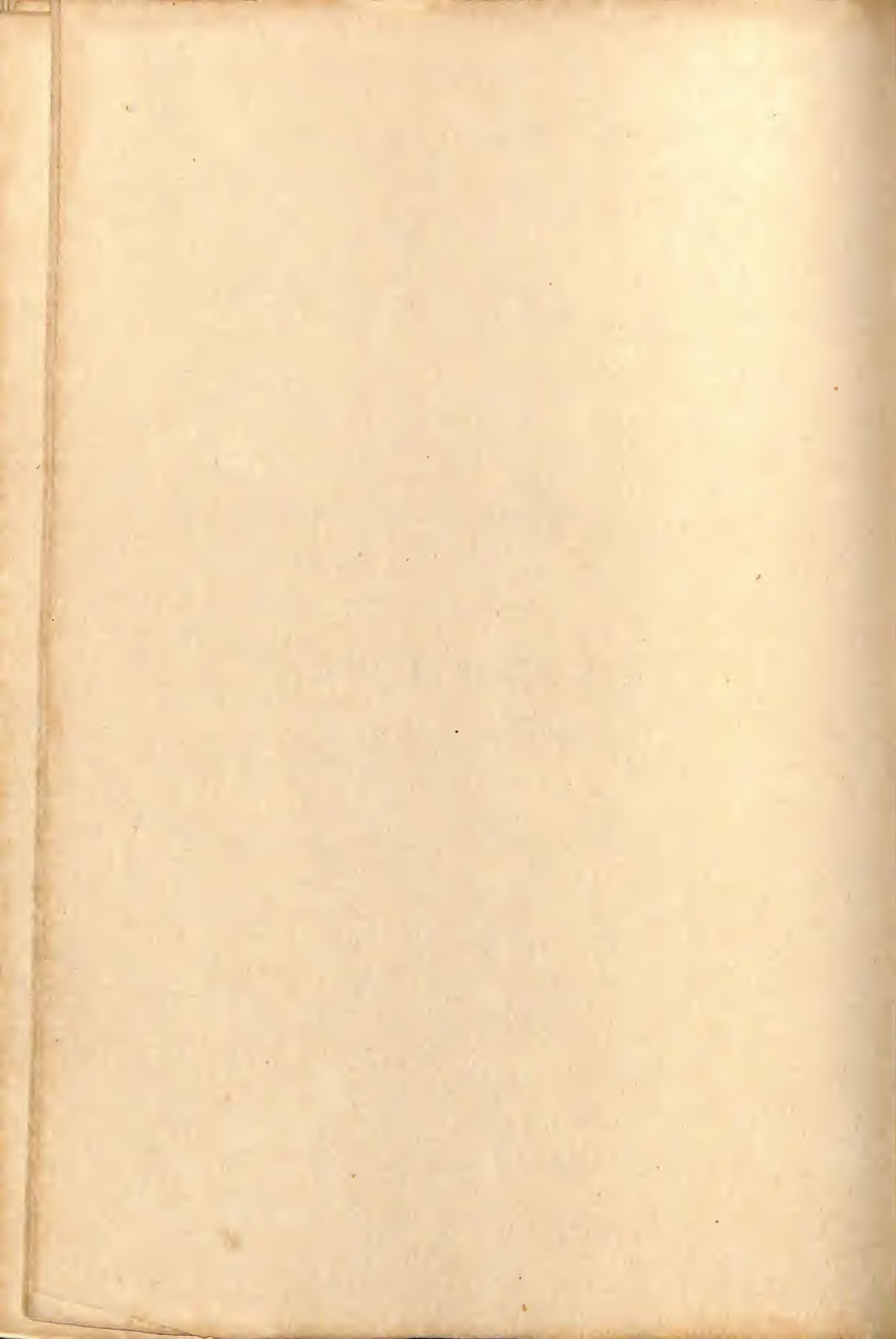
<sup>1</sup> See page 85.

The segregation shown above indicates separate resolutions, distinct in terms.

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THE CITY OF MANILA.

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## THE CITY OF MANILA.

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### FINANCES OF THE CITY OF MANILA UNDER ITS CHARTER.

Under the Manila City Charter all revenues collected are deposited with the Treasurer of the Islands to the credit of the city. Disbursements are made pursuant to the appropriations of the Philippine Commission, but under section 15 of the Charter, 30 per cent of the appropriations for the city are payable out of the Insular Treasury and 70 per cent out of the revenues deposited by the city to its credit.

Following is a statement, in Philippine currency, of the revenues collected by, and the expenditures under, the various departments of the government of the city of Manila during the fiscal year 1905, and a showing of the balance due the Insular Government on June 30, 1905, comprehending the bond issue of ₱2,000,000, for which the Insular Government is liable:

## THE INSULAR GOVERNMENT IN ACCOUNT WITH THE CITY OF MANILA.

For the various items of revenue and expenditure on account of the city of Manila during the fiscal year 1905.		Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
<i>Municipal Board.</i>					
	Gross expenditures.	Refund of expenditures.			
Salaries and wages.....	90,417.73	334.95			
Contingent expenses.....	129,525.49				
Equipment and furniture.....	1,893.61				
Marquina claims, Act No. 1352.....	14,131.19				
Salary and expense fund.....	21,059.58	22,427.70			
Total.....	257,027.60	22,762.65			
	Gross revenues.	Refund of revenues.			
<i>The city assessor and collector.</i>					
Industrial taxes.....	303,902.71				
Land taxes:					
1901.....	4,379.97				
1902.....	10,333.54				
1903.....	16,028.39				
1904.....	414,567.63				
1905.....	677,007.88	6,699.82			
Matadero.....	163,203.54				
Market fees.....	302,244.02				
Internal-revenue stamps sold.....	147,811.94				
Licenses.....	289,708.10				
Vehicle tax.....	24,457.82				
Registration certificate.....	22,111.97				
Vehicle equipment.....	1,535.11				
Public lands, rent.....	18,149.09				
Electric-installation certificates.....	3,799.30				
Live-stock registration.....	814.91				
Sanitary fees and fines.....	15,754.33				
Poundmaster's fees.....	4,736.70				
Municipal court, fees and fines.....	94,768.58				
Sheriff, fees and fines.....	12,775.72				
Justice of peace, fees and fines.....	5,838.31				
Sales of realty.....	3,368.54				
Building applications and permits.....	15,799.87				
Testing weights and measures.....	6,388.72				
Fees, pall system.....	36,642.70				
Vaults and cesspool, cleaning.....	30,937.96				
Boiler inspection.....	1,334.00				
Water rents.....	196,336.74				
City attorney, fees.....	345.00				
Miscellaneous fees.....	7,912.53				
Burial fees.....	1,884.38				
Total.....	2,870,905.50	6,699.82			

Salaries and wages	Gross ex- penditures.	Refund of expend- itures.
Contingent	150,947.57	2,653.06
Equipment and furniture	11,759.54	49.18
Tax refunds	1,337.28	
	6,612.26	
Total	170,656.65	2,712.24
<i>Department of engineering and public works.</i>		
Auction sale	Gross revenues.	
	2,960.16	
Salaries and wages	Gross ex- penditures.	Refund of expend- itures.
Contingent expenses	1,032,903.08	2,690.80
Public works	837,874.51	22,553.25
Equipment and furniture	71,023.38	946.89
	90,276.62	3,500.00
Total	2,032,082.79	30,090.94
<i>Fire department.</i>		
Salaries and wages	Gross ex- penditures.	Refund of expend- itures.
Contingent expenses	216,036.66	2.05
Equipment and furniture	43,713.27	
	81,356.90	4.00
Total	341,106.83	6.05
<i>Law department.</i>		
Salaries and wages	Gross ex- penditures.	Refund of expend- itures.
Contingent expenses	130,198.27	
Equipment and furniture	11,327.54	112.00
	3,256.02	
Total	144,781.83	112.00
<i>Department of police.</i>		
Salaries and wages	Gross ex- penditures.	Refund of expend- itures.
Contingent expenses	1,136,442.41	615.24
Equipment and furniture	50,164.79	25.00
Secret service	36,700.73	325.07
	1,527.21	
Total	1,224,835.14	965.31

*The Insular Government in account with the city of Manila—Continued.*

For the various items of revenue and expenditure on account of the city of Manila during the fiscal year 1905.		Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
<i>Department of city schools.</i>					
Salaries and wages	Gross expenditures.		Refund of expenditures.		
Contingent expenses	290,051.88		18.00		
Equipment and furniture	5,214.68				
Total	2,766.42				
	298,082.98		18.00		
<i>Department of sewers and waterworks construction.</i>					
Salaries and wages	Gross expenditures.				
General purposes	5,743.28				
Total	212.42				
	5,955.70				
<i>Public works and permanent improvements.</i>					
Water system	Gross expenditures.		Refund of expenditures.		
Paving blocks, Escolta and Binondo	3,183.17				
Sack carriers	31,949.31				
Insular construction, Pasig River wall: Act No. 1094	1,925.24				
Act No. 1342	39,810.40				
Miscellaneous	4,520.44				
Widening streets in Malate and Ermita	221,698.48		0.15		
Contingent expenses	1,039.17				
Construction schoolhouses, Act No. 830	100.00				
Construction of police station, Tondo	3,600.00				
Extension San Lazaro estate	17,550.00				
Widening Calle Nueva entire length	12,164.00				
Improvement street system, barrios San Carlos and Concepcion, Act No. 1087	47,833.55				
Extension and widening streets in Malate and Ermita	10,000.00				
Completion Calle San Marcelino	4,756.69				
Preliminary survey new water and sewer system	172.56				
General widening streets throughout city	27,745.76				
Installations of new water mains	50,000.00				
Site new police station, Calle Solis	5,190.30				
Construction of schoolhouses, Ermita, Tondo, and Sampaloc	964.50				
Construction retaining wall Arroceros Shops	1,000.00				
Widening Calles Bilibid and Limasana	5,000.00				
Constructions cement curbs	138.00				
Total	6,100.53		15,363.79		

Construction Gagalangin market	3,187.00				
Construction keeper's house, new cemetery	5,897.00				
Construction sundry new streets	20,000.00				
Improve street system, barrios San Carlos and Concepcion	24,001.40				
Parking Calle Moriones lands	3,063.67				
Construction carromata sheds	6,399.40				
General widening streets and filling moat, Act No. 1296	95,240.54				
Construction Pandacan market	7,413.00				
Construction fireproof vaults	6,710.00				
Widening Calle Nueva, Act No. 1222	29,149.69				
Purchase of paving blocks, Rosario and Escola	2,887.14	449.27			
Paving Rosario and Escola	26,244.04	745.60			
Completing H Street, Ermita, Herran to San Andres	890.91				
Extension Calle Palacio	1,537.05				
Widening Calle Lacoste	5,413.52				
Extending, widening, and construction new streets, Sampaloc	2,332.40				
Purchase grounds and construction new markets, Sampaloc and Paco	7,265.27				
Construction San Miguel bridge	7,105.60				
Construction fire station, Tondo	3,830.00				
Purchase seats and hand screws, rail system	127.70				
Total	748,079.75	16,686.51			
Miscellaneous revenues.					
Registration of deeds	Gross revenues				
Land registration	15,074.73				
Sheriff's sale of confiscated property	35.25				
Manila Telephone Company	4.03				
	51.80				
Total	15,165.81				
RECAPITULATION.					
City assessor and collector	Gross revenues	Refund of revenues			
Department of engineering and public works	2,870,905.50	6,699.82			
Miscellaneous	2,960.16		2,864,205.68		
	15,165.81		2,960.16		
			15,165.81		
Municipal Board					
City assessor and collector	Gross expenditures.	Refund of expenditures.			
Department of engineering and public works	257,027.60	22,702.65		234,264.95	
Fire department	170,656.65	2,712.24		167,944.41	
Law department	2,032,082.79	30,094.94		2,001,991.85	
Police department	341,106.83	6.05		341,100.78	
Department of city schools	144,781.83	112.00		144,669.83	
Department of sewers and waterworks construction	1,224,855.14	965.31		1,223,889.83	
Public works and permanent improvements	298,032.98	18.00		298,014.98	
	5,955.70			5,955.70	
Total for the fiscal year 1905.	748,079.75	16,686.51	2,882,331.65	5,149,105.57	

*The Insular Government in account with the city of Manila—Continued.*

## SUMMARY.

Excess of expenditures over revenues, here entered as a charge in the account of the city of Manila	P2,266,873.92
For the amount of the first issue, Manila water supply and sewerage bonds, elsewhere stated as an Insular Government liability and here entered as a charge against the city of Manila	2,000,000.00
Total charges	P4,266,873.92
For the several sums due the city of Manila by the Insular Government, according to the terms of the City Charter, being three-tenths of net withdrawals:	
Amount due to June 30, 1904, as per Auditor's report for the fiscal year ended that date	343,708.19
Amount due for the fiscal year 1905, being 30 per cent on net withdrawals amounting to P5,055,772.70	1,516,731.81
Total credits	1,860,440.00
Balance due by the city of Manila and carried to balance sheet as an Insular Government asset	2,406,433.92

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FISCAL AFFAIRS OF THE PROVINCES.

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## THE PROVINCIAL GOVERNMENTS.

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### FISCAL AFFAIRS OF THE PROVINCES.

Under the provisions of Act No. 83, as amended by Act No. 133 and other acts, the revenue collected in the provinces and municipalities for local purposes is not deposited in the Insular Treasury, but is deposited with the treasurer of the province in which collected, except the internal-revenue collections, which accrue to the Insular Government, the provinces, and the municipalities, in the proportions of 75, 10, and 15 per cent, respectively. The refundable 25 per cent is deposited in the Insular Treasury as "refundable internal revenue," and subsequently refunded, as provided by law, in proportion to population as shown by the last census. That portion of revenue which accrues to each municipality is returned to the municipal treasurer and disbursed by him under direction of the municipal board, in accordance with the general provisions of the Municipal Code.

Under the provisions of the new Accounting Act the audit of the provincial accounts is being taken over by district auditors, as explained elsewhere in this report, the new system to be completely established by June 30, 1906.

Information in detail as to the internal-revenue collections and refunds therefrom to provinces will be found elsewhere in this report, on pages 19 and 20.

## THE PROVINCE OF ABRA.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	8,640.56	2,132.74	2,172.91			
Credits in suspense July 1, 1904.	609.16		2,594.72	348.37	14,017.35	2,481.11
Collections:						
Registry of property	51.25					
Industrial tax	576.86	29.89	576.84	29.88		
Cedula tax	437.96	38.10	1,254.40	44.23		
Stamp tax	32.63		32.52			
Cart tax	11.13		11.12			
Land tax	2,528.14	183.98	2,711.78	238.15		
Municipal taxes			6,795.68	100.56		
Miscellaneous	1.32				15,021.63	664.79
Internal-revenue refunds, Act No. 1189:						
Cedula	2,302.00		2,302.00			
Municipal licenses			100.00		4,704.00	
Forestry refunds, Act No. 527.	656.15		656.14		1,312.29	
Payments to province from Insular Treasury	18,716.75				18,716.75	
Transfers	4,883.48				4,883.48	
Exchanges and adjustments of currency	15,346.84	17,660.67			15,346.84	17,660.67
Total	54,794.23	20,045.38	19,208.11	761.19	74,002.34	20,806.57
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	12,344.55					
Public buildings	712.10					
Roads and bridges	8,391.38					
Contingent expenses	3,923.36				25,371.39	
Expenditures, Congressional relief:						
Roads and bridges	1,252.66					
Public buildings	471.79				1,724.45	
Payments to municipalities			19,205.32	761.19	19,205.32	761.19
Transfers	8,810.30	2,130.90			8,810.30	2,130.90
Exchanges and adjustments of currency	14,975.57	17,914.48			14,975.57	17,914.48
Balances June 30, 1905:						
Cash balances	3,590.84					
Credits in suspense—						
Present treasurer	200.00					
Former treasurer	121.68		2.79		3,915.31	
Total	54,794.23	20,045.38	19,208.11	761.19	74,002.34	20,806.57

## THE PROVINCE OF ALBAY.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	72,584.28	1,383.67	26,802.27	2,808.78		
Credits in suspense July 1, 1904	1,684.88	2,023.31	2,221.46	609.51	103,292.89	6,825.27
Collections:						
Registry of property	431.55					
Industrial tax	18,728.38	1,419.40	18,728.40	1,419.40		
Cedula tax	7,945.00	2,343.04	7,945.00	2,343.03		
Stamp tax	617.59	32.84	617.56	32.83		
Cart tax	30.00		30.00			
Land tax	73,543.12	1,488.58	89,988.68	1,876.19		
Municipal taxes			58,977.86	6,925.69		
Miscellaneous	534.30				278,117.44	17,881.00
Internal-revenue refunds, Act No. 1189:						
Cedula	26,817.00		26,817.00			
Municipal licenses			5,087.50			
Refund by settlement warrants	7,217.42		10,826.12		76,765.04	
Forestry refunds, Act No. 527	777.48		777.47		1,554.95	
Loans to province from Insular Treasury	65,000.00				65,000.00	
Loans by province to municipalities, repaid	3,874.32	1,571.58			3,874.32	1,571.58
Transfers	181.56				181.56	
Exchanges and adjustments of currency	8,526.25	1,151.50	12,463.84		20,990.09	1,151.50
Total	288,493.13	11,413.92	261,283.16	16,015.43	549,776.29	27,429.35
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	65,045.60	1,787.75				
Public buildings	245.75					
Roads and bridges	38,137.05					
Repairing and construction, telegraph lines	1,101.50					
Contingent expenses	42,393.31	173.25			146,923.21	1,961.00
Payments to municipalities			237,523.48	2,176.80	237,523.48	2,176.80
Transfers	181.56				181.56	
Exchanges and adjustments of currency	1,035.17	9,452.92		13,838.63	1,035.17	23,291.55
Balances June 30, 1905:						
Cash balance	129,954.26		16,367.23			
Credits in suspense—						
Present treasurer	10,394.91		7,392.45			
Former treasurer	4.02				164,112.87	
Total	288,493.13	11,413.92	261,283.16	16,015.43	549,776.29	27,429.35

## THE PROVINCE OF AMBOS CAMARINES.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balance July 1, 1904	2,461.46	27,927.55	12,354.27	0.50		
Credits in suspense July 1, 1904	*1,251.40	37.65	1,506.07	*30.24	15,070.40	27,935.46
Collections:						
Registry of property	973.07					
Industrial tax	8,086.49	963.47	8,086.38	963.47		
Cedula tax	6,202.64	1,257.90	6,202.64	1,257.89		
Stamp tax	1,014.77	6.75	1,014.71	6.73		
Cart tax	36.50	57.20	36.50	57.20		
Land tax	23,990.58	2,341.10	30,262.13	3,110.83		
Municipal taxes			19,747.13	531.51		
Special school fund			200.00			
Miscellaneous	12.50				105,866.04	10,554.05
Congressional relief fund:						
Sales of rice	10,971.04					
Payments to province	12,000.00				22,971.04	
Internal-revenue refunds, Act No. 1189:						
Cedula	11,453.50		11,453.50			
Municipal licenses			535.00			
Refund by settlement warrants	7,189.76				41,416.39	
Forestry refunds, Act No. 527	4,884.24		10,784.63		9,768.47	
Transfers	1,506.07		4,884.23		1,506.07	31.04
Exchanges and adjustments of currency	114,926.79	100,848.68	5,367.18		120,293.97	100,848.68
Total	204,458.01	133,440.30	112,434.37	5,928.93	316,892.38	139,369.23
CREDIT.						
Expenditures, provincial:						
Salaries and wages	39,309.71					
Public buildings	3,098.13					
Roads and bridges	10,166.92					
Contingent expenses	37,400.40				89,975.16	
Expenditures, Congressional relief:						
Roads and bridges	1,611.72					
Public buildings	5,059.61					
Contingent expenses	234.66				6,905.99	
Payments to municipalities			97,628.18		97,628.18	
Rule 28, Act No. 90	242.70	614.98			242.70	614.98
Transfers		31.04	1,506.07		1,506.07	31.04
Exchanges and adjustments of currency	86,549.59	132,340.45		5,928.93	86,549.59	138,269.38
Balances June 30, 1905:						
Cash balances	13,261.41	453.83	6,644.30			
Credits in suspense, present treasurer	7,523.16		6,655.82		34,084.69	453.83
Total	204,458.01	133,440.30	112,434.37	5,928.93	316,892.38	139,369.23

\* Due officer.

## THE PROVINCE OF ANTIQUE.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	5,190.89	2,012.02	14.99	44.97		
Credits in suspense July 1, 1904	1,234.38	24.05	30.15	113.38	6,470.41	2,194.42
Collections:						
Registry of property						
Industrial tax	1,142.70	76.91	1,157.68	76.92		
Cedula tax	5,499.51	158.48	5,331.00	158.48		
Stamp tax	81.89	1.53	81.85	1.02		
Cart tax	163.65		163.65			
Land tax	6,551.51	319.24	8,473.12	357.38		
Municipal taxes			12,227.92	293.80		
Miscellaneous	4.00				40,878.48	1,443.76
Internal-revenue refunds, Act No. 1189:						
Cedula	6,766.00		6,766.00			
Municipal licenses			210.00			
Refund by settlement warrants	4,029.24		6,043.87		23,815.11	
Forestry refunds, Act No. 527	220.57		220.55		441.12	
Transfers	14,273.36	573.79	2,351.66	37.46	16,625.02	611.25
Exchanges and adjustments of currency	3,566.53	1,439.65	1.09		3,567.62	1,439.65
Total	48,724.23	4,605.67	43,073.53	1,083.41	91,797.76	5,689.08
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	14,433.49					
Public buildings	141.45					
Roads and bridges	592.88					
Contingent expenses	7,012.35				22,180.17	
Expenditures, Congressional relief:						
Roads and bridges	13.00					
Contingent expenses	15.40				28.40	
Payments to municipalities			35,145.72	1,044.64	35,145.72	1,044.64
Transfers	14,273.36	573.79	2,351.66	37.46	16,625.02	611.25
Exchanges and adjustments of currency	1,301.77	3,980.93		1.31	1,301.77	3,982.24
Balances June 30, 1905:						
Cash balances	7,777.48		1,918.80			
Credits in suspense, former treasurer	3,163.05	50.95	3,657.35		16,516.68	50.95
Total	48,724.23	4,605.67	43,073.53	1,083.41	91,797.76	5,689.08

## THE PROVINCE OF BATAAN.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balance July 1, 1904.	137.19					
Credits in suspense July 1, 1904.	6,222.26	178.28	2,831.25	159.08		
	142.37	73.56			9,195.88	410.92
Collections:						
Registry of property	23.85					
Industrial tax	1,823.75	27.59	1,823.72	27.57		
Cedula tax	3,252.00	418.98	3,252.00	418.99		
Stamp tax	71.34		87.33			
Cart tax	183.50	3.16	183.50	3.16		
Land tax	9,053.96	366.30	8,230.44	288.87		
Municipal taxes			13,675.94	336.22	41,661.33	1,890.84
Congressional relief fund:						
Sale of rice	781.35					
Payments to province	2,130.80				2,912.15	
Internal-revenue refunds, Act No. 1189:						
Cedula	4,974.00		4,974.00			
Municipal licenses			885.00			
Refund by settlement warrants	1,405.10		2,107.64		14,345.74	
Forestry refunds, Act No. 527	2,505.89		2,505.87		5,011.76	
Payments to province from Insular Treasury	1,250.00				1,250.00	
Transfers	19,126.76	3,657.27			19,126.76	3,657.27
Exchanges and adjustments of currency	5,365.00	6,695.71	814.14		6,179.14	6,693.71
Total	58,311.93	11,420.85	41,370.83	1,233.89	99,682.76	12,654.74
CREDIT.						
Expenditures, provincial:						
Salaries and wages	15,112.89	73.56				
Public buildings	75.57					
Roads and bridges	2,937.74					
Contingent expenses	4,528.82					
Expenditures Congressional relief:					22,655.02	73.56
Roads and bridges	1,915.02					
Contingent expenses	536.50				2,451.52	
Payments to municipalities			37,053.29	336.22	37,053.29	336.22
Transfers	19,126.76	3,657.27			19,126.76	3,657.27
Exchanges and adjustments of currency	5,685.95	6,270.55		897.67	5,685.95	7,168.22
Balances June 30, 1905:						
Cash balance	7,853.43	1,419.47	4,367.54			
Credits in suspense—						
Present treasurer	18.33					
Former treasurer	520.92		50.00		12,710.22	1,419.47
Total	58,311.93	11,420.85	41,370.83	1,233.89	99,682.76	12,654.74

•Credit.

## THE PROVINCE OF BATANGAS.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	63,519.18	3,860.04	265.51			
Credits in suspense July 1, 1904.	472.59	40.50	3,437.37	452.48	67,694.65	4,353.02
Collections:						
Registry of property	216.80					
Industrial tax	5,150.49	37.09	5,150.55	37.10		
Cedula tax	10,505.20	44.75	10,505.20	44.76		
Stamp tax	176.79	3.11	176.78	3.14		
Cart tax	531.55		530.84			
Land tax	44,377.62	259.55	41,984.03	213.94		
Municipal taxes			57,576.07	1,606.95		
Miscellaneous	523.50				177,405.42	2,250.39
Congressional relief fund:						
Sales of rice	46,414.84				46,584.02	
Sales of iron	169.18					
Internal-revenue refunds, Act No. 1189:						
Cedula	22,051.00		22,051.00			
Municipal licenses			1,490.00			
Refund by settlement warrants	7,739.64		11,609.45		64,941.09	
Forestry refunds, Act No. 527.	164.29		164.30		328.59	
Loans by province to municipalities, repaid	1,920.20				1,920.20	
Transfers	32,073.68				32,073.68	
Exchanges and adjustments of currency	42,538.43	44,389.71			42,538.43	44,389.71
Total	278,544.98	48,634.75	154,941.10	2,358.37	433,486.08	50,993.12
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	36,767.20					
Public buildings	12,653.42					
Roads and bridges	20,718.27					
School building fund	18,225.00					
Contingent expenses	25,757.75				114,121.64	
Expenditures, Congressional relief:						
Roads and bridges	28,607.95					
Public buildings	17,453.68				46,061.63	
Repayments of loans to Insular Treasury	2,000.00				2,000.00	
Payments to municipalities			147,692.95	2,358.37	147,692.95	2,358.37
Loans to municipalities	9,800.00				9,800.00	
Transfers	32,073.68				32,073.68	
Exchanges and adjustments of currency	38,741.01	48,634.75			38,741.01	48,634.75
Balances June 30, 1905:						
Cash balance	35,677.06		7,239.14			
Credits in suspense—			9.01			
Present treasurer	46.00				42,995.17	
Former treasurer	23.96					
Total	278,544.98	48,634.75	154,941.10	2,358.37	433,486.08	50,993.12

## THE PROVINCE OF BENGUET.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	1,699.74					
Credits in suspense July 1, 1904.	1,420.24	129.85			3,119.98	129.85
Collections:						
Registry of property	13.50					
Municipal taxes			4,518.00			
Miscellaneous	289.00				4,820.50	
Internal-revenue refunds, Act No. 1189:						
Cedula	813.50		813.50			
Municipal licenses			17.50			
Refund by settlement warrants	683.08		1,024.60		3,352.18	
Payments to province from Insular Treasury	20,841.05				20,841.05	
Exchanges and adjustments of currency	118.05				118.05	
Total	25,878.16	129.85	6,373.60		32,251.76	129.85
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	10,688.38					
Public buildings	1,791.13					
Roads and bridges	717.25					
Contingent expenses	7,637.30					
Payment to municipalities			5,753.75		20,834.06	
Exchanges and adjustments of currency					5,753.75	
Balances June 30, 1905:		129.85				129.85
Cash balances	4,800.30		619.85			
Credits in suspense, pres- ent treasurer	243.80				5,663.95	
Total	25,878.16	129.85	6,373.60		32,251.76	129.85

## THE PROVINCE OF BOHOL.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	17,656.21	16,806.67	7,040.19			
Credits in suspense July 1, 1904	237.39	447.00	30.70	715.42	24,964.49	17,969.09
Collections:						
Industrial tax	3,537.35	238.23	3,537.37	238.23		
Cedula tax	5,440.00	2,729.61	5,440.00	2,729.61		
Stamp tax	469.71	2.69	469.67	2.68		
Cart tax	50.12	1.65	50.13	1.65		
Land tax	6,192.58	423.76	8,256.73	565.00		
Municipal taxes			23,978.87	3,950.36		
Miscellaneous	1,000.82				58,423.35	10,883.47
Internal-revenue refunds, Act No. 1189:						
Cedula	19,097.00		19,097.00			
Municipal licenses			1,912.50			
Refund by settlement warrants	8,085.24		12,127.86		60,319.60	
Forestry refunds, Act No. 527	1,121.41		1,121.42		2,242.83	
Loans by province to municipalities, repaid	442.48				442.48	
Transfers	48,538.67	23,220.47			48,538.67	23,220.47
Exchanges and adjustments of currency	164,326.97	203,360.21			164,326.97	203,360.21
<b>Total</b>	<b>276,195.95</b>	<b>247,230.29</b>	<b>83,062.44</b>	<b>8,202.95</b>	<b>359,258.39</b>	<b>255,433.24</b>
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	30,994.61					
Public buildings	1,181.10	126.50				
Roads and bridges	764.50					
Contingent expenses	15,661.60	431.50			48,601.81	558.00
Payments to municipalities			68,087.92	8,202.95	68,087.92	8,202.95
Transfers	48,538.67	23,220.47			48,538.67	23,220.47
Exchanges and adjustments of currency	169,901.61	193,105.55			169,901.61	193,105.55
Balances June 30, 1905	27,872.87	30,346.27	7,637.55			
Credits in suspense, present treasurer	*18,719.01		7,336.97		24,128.38	30,346.27
<b>Total</b>	<b>276,195.95</b>	<b>247,230.29</b>	<b>83,062.44</b>	<b>8,202.95</b>	<b>359,258.39</b>	<b>255,433.24</b>

\* Credit.

## THE PROVINCE OF BULACAN.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	73,566.83	326.85				
Credits in suspense July 1, 1904	2,065.61	2,958.10	3,558.09	20.08	79,190.53	3,305.03
Collections:						
Registry of property	290.09					
Industrial tax	10,566.33	275.90	10,833.25	275.82		
Cedula tax	5,509.41	357.21	5,495.50	357.21		
Stamp tax	456.63	20.61	456.48	20.63		
Cart tax	119.40	4.58	119.44	4.57		
Land tax	69,006.58	622.61	75,740.08	650.15		
Municipal taxes			55,232.78	4,218.00		
Miscellaneous	442.48				234,268.45	6,807.29
Congressional relief fund, loans to province	10,000.00				10,000.00	
Internal-revenue refunds, Act No. 1189:						
Cedula	19,620.50		19,620.50			
Municipal licenses			2,185.00			
Refund by settlement warrants	6,719.37		10,079.06		58,224.43	
Forestry refunds, Act No. 527	835.47		835.47		1,670.94	
Loans by province to municipalities, repaid	930.36				930.36	
Transfers	17.48	6.10	1,747.87		1,765.35	6.10
Exchanges and adjustments of currency	60,726.20	67,662.04	1.29		60,727.49	67,662.04
Total	260,872.74	72,234.00	185,904.81	5,546.46	446,777.55	77,780.46
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	46,362.56	360.90				
Public buildings	23,252.98	85.95				
Roads and bridges	15,297.04	2,003.45				
Contingent expenses	38,467.05	292.08			123,379.63	2,742.38
Expenditures, Congressional relief, roads and bridges	9,962.85				9,962.85	
Payments to municipalities			179,805.01	5,544.97	179,805.01	5,544.97
Transfers	1,765.35	6.10			1,765.35	6.10
Exchanges and adjustments of currency	59,268.54	69,277.08		1.49	59,268.54	69,278.57
Balances June 30, 1905:						
Cash balances	57,831.73		6,097.51			
Credits in suspense, present treasurer	8,664.64	208.44	2.29		72,596.17	208.44
Total	260,872.74	72,234.00	185,904.81	5,546.46	446,777.55	77,780.46

## THE PROVINCE OF CAGAYAN.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	15,786.81	29,700.88	8,217.07	217.84	-----	-----
Credits in suspense July 1, 1904.	133.38	14.80	883.95	9,162.07	25,021.21	39,095.59
Collections:						
Registry of property	20.55				-----	-----
Industrial tax	11,471.74	518.12	11,471.67	518.12	-----	-----
Cedula tax	4,138.56	202.81	4,138.55	202.81	-----	-----
Stamp tax	245.11	4.49	245.09	4.51	-----	-----
Cart tax	1,207.56	21.40	1,207.51	21.40	-----	-----
Land tax	21,734.37	1,268.77	40,921.93	2,521.44	-----	-----
Municipal taxes			45,004.16	2,678.98	-----	-----
Miscellaneous	28.00	.54			141,834.80	7,963.39
Internal-revenue refunds, Act No. 1189:						
Cedula	16,215.00		16,215.00		-----	-----
Municipal licenses			2,730.00		-----	-----
Refund by settlement warrants	4,692.13		7,038.20		46,890.33	-----
Forestry refunds, Act No. 527.	2,248.36		2,248.36		4,496.72	-----
Exchanges and adjustments of currency	136,105.13	149,853.31	546.63	4.09	136,651.76	149,857.40
Total	214,026.70	181,585.12	140,868.12	15,331.26	354,894.82	196,916.38
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	33,880.26				-----	-----
Public buildings	976.87				-----	-----
Loans and bridges	22,000.31				-----	-----
Contingent expenses	13,669.66				70,527.10	-----
Payments to municipalities			135,742.32	14,725.45	135,742.32	14,725.45
Exchanges and adjustments of currency	128,748.26	155,106.15	3.72	605.81	128,751.98	155,711.96
Balances June 30, 1905:						
Cash balances	3,699.62	26,478.97	806.56		-----	-----
Credits in suspense, present treasurer	11,051.72		4,315.52		19,873.42	26,478.97
Total	214,026.70	181,585.12	140,868.12	15,331.26	354,894.82	196,916.38

## THE PROVINCE OF CAPIZ.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	6,618.96	745.56	1,097.55	34.81		
Credits in suspense July 1, 1904.	4,148.34	1,137.78	468.12	530.35	12,332.97	2,448.50
Collections:						
Registry of property	37.75					
Industrial tax	3,937.00	50.43	3,970.87	51.43		
Cedula tax	11,421.94	376.99	11,421.93	480.00		
Stamp tax	272.84	3.53	272.82	3.51		
Cart tax	95.25	15.35	95.25	15.35		
Land tax	15,762.94	1,169.63	21,017.31	1,559.52		
Municipal taxes			22,825.30	704.96		
Miscellaneous	62.70	1.00			91,193.90	4,431.70
Congressional relief fund:						
Sales of rice	15,397.58					
Payments to province	10,000.00				25,397.58	
Internal-revenue refunds, Act No. 1189:						
Cedula	15,244.50		15,244.50			
Municipal licenses			455.00			
Refund by settlement warrants	6,928.96		10,393.44		48,266.40	
Forestry refunds, Act No. 527.	261.43		261.43		522.86	
Loans by province to municipalities, repaid	1,141.53				1,141.53	
Transfers	242.10		13.37		255.47	
Exchanges and adjustments of currency	2,712.94	455.81	326.08	1.64	3,039.02	457.45
<b>Total</b>	<b>94,286.76</b>	<b>3,956.08</b>	<b>87,862.97</b>	<b>3,381.57</b>	<b>182,149.73</b>	<b>7,337.65</b>
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	27,596.13	355.70				
Public buildings	22.28	61.10				
Roads and bridges	6,674.38	60.30				
Contingent expenses	19,380.85	162.51			53,673.64	639.61
Expenditures, Congressional relief:						
Roads and bridges	21,849.72	97.35				
Public buildings	3,713.57					
Contingent expenses	30.80				25,594.09	97.35
Payments to municipalities			80,317.64	2,689.78	80,317.64	2,689.78
Loans to municipalities	16.06				16.66	
Transfers	209.90		90.76		300.66	
Exchanges and adjustments of currency	414.67	3,004.94	3.57	360.41	418.24	3,365.35
Balances June 30, 1905:						
Cash balances	8,845.05		1,037.56			
Credits in suspense—						
Present treasurer	5,459.84		6,305.22			
Former treasurer	72.91	214.18	108.22	331.38	21,828.80	545.56
<b>Total</b>	<b>94,286.76</b>	<b>3,956.08</b>	<b>87,862.97</b>	<b>3,381.57</b>	<b>182,149.73</b>	<b>7,337.65</b>

## THE PROVINCE OF CAVITE.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	22,005.70		2,166.48			
Credits in suspense July 1, 1904	732.04	1,616.00	27.00		24,931.22	1,616.00
Collections:						
Registry of property	531.00					
Industrial tax	4,387.05	55.00	4,387.05	55.00		
Cedula tax	2,718.00	14.53	2,718.00	14.53		
Stamp tax	420.68	16.50	420.68	16.50		
Cart tax	26.28		26.26			
Land tax	36,268.15	566.63	48,982.19	753.53		
Municipal taxes			73,984.95	75.74	174,870.29	1,569.96
Congressional relief fund:						
Sales of rice	43,006.53					
Payments to province	11,575.00				54,581.53	
Internal-revenue refunds, Act No. 1189:						
Cedula	15,985.50		15,985.50			
Municipal licenses			1,277.00			
Refund by settlement warrants	4,047.65		6,071.49		43,367.14	
Forestry refunds, Act No. 527	189.02		189.01		378.03	
Loans to province from Insular Treasury	25,000.00				25,000.00	
Transfers	613.74				613.74	
Exchanges and adjustments of currency	1,217.78	735.57	829.99		2,047.77	735.57
Total	168,724.12	3,004.23	157,065.60	917.30	325,789.72	3,921.53
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	34,361.25					
Public buildings	10,669.23					
Roads and bridges	16,535.53					
Contingent expenses	10,006.30	1,616.00			71,572.31	1,616.00
Expenditures, Congressional relief:						
Roads and bridges	19,247.86					
Public buildings	19,198.20					
Contingent expenses	319.90				38,765.96	
Payments to municipalities			153,097.07		153,097.07	
Transfers	613.74				613.74	
Exchanges and adjustments of currency	628.04	1,384.38		913.34	628.04	2,297.72
Miscellaneous revenue re-funded	187.58	3.85	1.55	3.96	189.13	7.81
Balances June 30, 1905:						
Cash balances	56,292.95		3,966.98			
Credits in suspense, present treasurer	663.54				60,923.47	
Total	168,724.12	3,004.23	157,065.60	917.30	325,789.72	3,921.53

## THE PROVINCE OF CEBU.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	8,453.35	61,102.86	10,514.38	0.10		
Credits in suspense July 1, 1904.	7,063.70	6,967.96	1,409.01	1,772.42	27,540.44	69,843.34
Collections:						
Registry of property	153.25					
Industrial tax	14,668.93	801.92	14,668.80	801.91		
Cedula tax	15,983.14	12,783.60	15,983.14	12,783.62		
Stamp tax	1,112.04	10.13	1,112.02	10.12		
Cart tax	610.74	1.70	610.67	1.69		
Land tax	25,493.87	3,317.15	33,997.23	4,422.87		
Municipal taxes			93,624.48	4,462.47		
Miscellaneous	65.00				218,083.31	39,397.18
Congressional relief fund:						
Sales of rice	5,501.05	290.25				
Loans to province	60,000.00				65,501.05	290.25
Internal-revenue refunds, Act No. 1189:						
Cedula	54,736.50		54,736.50			
Municipal licenses			695.00			
Refund by settlement warrants	19,632.58		29,448.87		159,249.45	
Forestry refunds, Act No. 527.	814.65		814.65		1,629.30	
Loans by province to municipalities, repaid	1,260.67				1,260.67	
Transfers	14.56		8.68		23.24	
Exchanges and adjustments of currency	70,973.52		160.59	1.19	71,134.11	1.19
Total	286,537.55	85,275.57	257,884.02	24,256.39	544,421.57	109,531.96
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	65,351.02	871.08				
Public buildings	6,464.51					
Roads and bridges	23,636.46					
Contingent expenses	57,716.41	794.82			153,168.40	1,665.90
Expenditures, Congressional relief:						
Roads and bridges	3,920.45	405.75				
Public buildings	3,095.08				7,015.53	405.75
Payments to municipalities			236,726.04	24,079.32	236,726.04	24,079.32
Loans to municipalities	18,500.00				18,500.00	
Relief of distress, Act No. 276.		4,767.92				4,767.92
Transfers	14.56		8.68		23.24	
Exchanges and adjustments of currency		78,436.00	1.05	177.07	1.05	78,613.07
Balances June 30, 1905:						
Cash balances	107,108.74		21,148.11			
Credits in suspense, present treasurer	730.32		.14		128,987.31	
Total	286,537.55	85,275.57	257,884.02	24,256.39	544,421.57	109,531.96

## THE PROVINCE OF ILOCOS NORTE.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	14,939.92	13,782.73	9,727.22	289.12	-----	-----
Credits in suspense July 1, 1904.	912.75	66.49	-----	.39	25,579.89	14,138.73
Collections:						
Registry of property	130.76	-----	-----	-----	-----	-----
Industrial tax	3,190.82	-----	3,190.84	-----	-----	-----
Cedula tax	1,415.50	-----	1,415.50	-----	-----	-----
Stamp tax	165.88	-----	165.88	-----	-----	-----
Cart tax	183.90	-----	183.90	-----	-----	-----
Land tax	13,684.49	-----	18,246.00	-----	-----	-----
Municipal taxes	-----	-----	25,950.38	445.99	-----	-----
Miscellaneous	1,158.15	.03	-----	-----	69,082.00	446.02
Congressional relief fund,						
sales of rice	14,504.27	-----	-----	-----	14,504.27	-----
Internal-revenue refunds,						
Act No. 1189:						
Cedula	17,987.00	-----	17,987.00	-----	-----	-----
Municipal licenses	-----	-----	687.50	-----	-----	-----
Refund by settlement						
warrants	5,375.54	-----	8,063.31	-----	50,100.35	-----
Forestry refunds, Act No. 527.	716.68	-----	716.68	-----	1,433.36	-----
Payments to province from						
Insular Treasury	15,976.42	-----	-----	-----	15,976.42	-----
Transfers	167,988.92	93,783.72	12,652.82	-----	180,641.74	93,783.72
Exchanges and adjustments						
of currency	76,288.96	75,505.21	.35	-----	76,289.31	75,505.21
Total	334,619.96	183,138.18	98,987.38	735.50	433,607.34	183,873.68
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	31,540.79	-----	-----	-----	-----	-----
Public buildings	11,137.19	-----	-----	-----	-----	-----
Roads and bridges	3,354.60	-----	-----	-----	-----	-----
Contingent expenses	7,342.39	64.60	-----	-----	53,374.97	64.60
Expenditures, Congressional						
relief:						
Roads and bridges	14,194.73	-----	-----	-----	-----	-----
Public buildings	9,839.87	-----	-----	-----	-----	-----
Contingent expenses	153.21	-----	-----	-----	24,187.81	-----
Payments to municipalities						
Transfers	167,988.92	93,783.72	77,941.48	735.11	77,941.48	735.11
Exchanges and adjustments						
of currency	63,906.81	89,289.86	12,652.82	.39	180,641.74	93,783.72
Balances June 30, 1905:						
Cash balances	20,908.90	-----	3,515.03	-----	63,906.81	89,290.25
Credits in suspense—						
Present treasurer	3,563.97	-----	4,878.05	-----	-----	-----
Former treasurer	688.58	-----	-----	-----	33,554.53	-----
Total	334,619.96	183,138.18	98,987.38	735.50	433,607.34	183,873.68

## THE PROVINCE OF ILOCOS SUR.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	18,228.38	13,058.69	1,820.54	123.48		
Credits in suspense July 1, 1904	879.96	133.96	267.97	5.05	21,196.85	13,321.18
Collections:						
Registry of property	23.00					
Industrial tax	5,049.57	78.02	5,049.53	78.01		
Cedula tax	2,202.00	86.58	2,202.00	86.57		
Stamp tax	177.56	6.47	177.54	6.47		
Cart tax	9,308.61	557.77	9,308.56	557.74		
Land tax	35,627.11	7,426.42	47,475.80	9,895.42		
Municipal taxes			46,931.15	420.03		
Miscellaneous	106.90				163,639.33	19,199.50
Congressional relief fund, miscellaneous	84.20				84.20	
Internal-revenue refunds, Act 1189:						
Cedula	20,124.50		20,124.50			
Municipal licenses			2,257.50			
Refund by settlement warrants	7,185.73		10,778.61		60,470.84	
Forestry refunds, Act No. 527	341.16		341.16		682.32	
Transfers	6,219.86	7,603.40	77.02		6,296.88	7,603.40
Exchanges and adjustments of currency	191,666.58	200,952.18			191,666.58	200,952.18
Total	297,225.12	229,903.49	146,811.88	11,172.77	444,037.00	241,076.26
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	39,251.52	28.58				
Public buildings	30,156.40					
Roads and bridges	15,596.49	75.40				
Contingent expenses	17,508.55	19.00				
Expenditures, Congressional relief, roads and bridges	486.82				102,512.96	122.98
Payments to municipalities					486.82	
Transfers	2,294.67	5,472.50	135,927.56	11,167.72	135,927.56	11,167.72
Exchanges and adjustments of currency	170,742.11	224,134.03	75.39		2,370.06	5,472.50
Balances June 30, 1905:					170,742.11	224,134.03
Cash balances	21,062.21	163.00	28.52			
Credits in suspense—						
Present treasurer	46.35		10,778.61			
Former treasurer	80.00	10.98	1.80	5.05	31,997.49	179.03
Total	297,225.12	229,903.49	146,811.88	11,172.77	444,037.00	241,076.26

## THE PROVINCE OF ILOILO.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	43,525.12	9,684.98	6,872.78			
Credits in suspense July 1, 1904.	5,942.64	7,323.20	331.51	2,014.87	56,620.05	19,023.05
Collections:						
Registry of property	1,063.89					
Industrial tax	14,888.45	162.09	14,888.48	162.11		
Cedula tax	11,201.00	2,016.76	11,201.00	2,016.76		
Stamp tax	2,580.83	84.03	2,580.79	84.01		
Cart tax	412.40	31.59	412.40	31.59		
Land tax	51,566.00	3,669.15	48,111.22	3,675.97		
Municipal taxes			156,032.86	6,014.23		
Miscellaneous	5,683.92				320,623.24	17,948.29
Congressional relief fund,						
sales of rice.	29,282.18				29,282.18	
Internal-revenue refunds,						
Act No. 1189:						
Cedula	41,435.50		41,435.50			
Municipal licenses			3,050.00			
Refund by settlement						
warrants	12,322.49		18,483.72		116,727.21	
Forestry refunds, Act No. 527.	1,766.75		1,766.77		3,533.52	
Loans by province to munic-						
ipalities, repaid	416.66				416.66	
Transfers	79,341.02	1,236.09	6,461.29	3.97	85,802.31	1,240.06
Exchanges and adjustments						
of currency	57,995.49	54,860.26	2,295.98	1,853.43	60,291.47	56,713.69
Total	359,424.34	79,068.15	313,872.30	15,856.94	673,296.64	94,925.09
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	67,530.19	762.45				
Public buildings	1,947.03					
Roads and bridges	25,231.13					
Contingent expenses	33,093.84	748.69			127,802.19	1,511.14
Expenditures, Congressional						
relief, roads and bridges.	29,065.18				29,065.18	
Payments to municipalities			294,056.84	12,413.11	294,056.84	12,413.11
Loans to municipalities	1,150.00				1,150.00	
Transfers	79,341.02	1,236.09	6,461.29	3.97	85,802.31	1,240.06
Exchanges and adjustments						
of currency	47,915.31	66,809.57	1,592.86	2,597.23	49,508.17	69,406.80
Balances June 30, 1905:						
Cash balances	66,390.40	4,253.30	11,757.75			
Credits in suspense—						
Present treasurer	632.82					
Former treasurer	7,127.42	5,258.05	3.56	842.63	85,911.95	10,353.98
Total	359,424.34	79,068.15	313,872.30	15,856.94	673,296.64	94,925.09

## THE PROVINCE OF ISABELA.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balance July 1, 1904.	14,672.04	13,575.77	23,898.25	8,713.98		
Credits in suspense July 1, 1904.	908.28	39.00	635.46		40,114.03	22,328.75
Collections:						
Registry of property	1.00					
Industrial tax	7,088.64	32.92	7,079.47	32.92		
Cedula tax	694.00		694.00			
Stamp tax	112.94	.51	112.96	.51		
Land tax	7,829.44	45.81	10,433.28	61.10		
Municipal taxes			25,158.60	944.65		
Miscellaneous	7.64	1.44			59,211.97	1,119.86
Internal-revenue refunds, Act No. 1189:						
Cedula	8,872.50		8,872.50			
Municipal licenses			1,560.00			
Refund by settlement warrants	2,295.36		3,443.04		25,043.40	
Forestry refunds, Act No. 527.	345.77		345.76		691.53	
Transfers	43,571.73	26,242.34	54,493.41	8,808.51	98,065.14	35,050.85
Exchanges and adjustments of currency	30,632.00	29,299.71	7,862.33		38,494.33	29,299.71
Total	117,031.34	69,237.50	144,589.06	18,561.67	261,620.40	87,799.17
CREDIT.						
Expenditures, provincial:						
Salaries and wages	26,112.34					
Public buildings	99.80					
Roads and bridges	12,323.67					
Contingent expenses	9,468.58					
Payments to municipalities					48,001.39	
Transfers	43,571.73	26,242.34	87,424.15	944.65	87,424.15	944.65
Exchanges and adjustments of currency	25,007.32	35,100.58	54,493.41	8,808.51	98,065.14	35,050.85
Balances June 30, 1905:				8,808.51	25,007.32	43,909.09
Cash balances	*1,261.71	7,894.58	617.37			
Credits in suspense—						
Present treasurer	1,635.31		2,054.13			
Former treasurer	74.30				3,119.40	7,894.58
Total	117,031.34	69,237.50	144,589.06	18,561.67	261,620.40	87,799.17

\* Due officer.

## THE PROVINCE OF LAGUNA.

Item.	Provincial.		Municipal.		Total	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balance July 1, 1904	39,298.01	6,568.19	351.54	15.13		
Credits in suspense July 1, 1904	510.32				40,159.87	6,583.32
Collections:						
Registry of property	553.50					
Industrial tax	10,485.08	325.12	10,485.20	325.13		
Cedula tax	8,383.90	825.05	8,383.90	825.07		
Stamp tax	1,150.00	60.28	1,150.00	60.25		
Cart tax	137.70		137.70			
Land tax	87,818.03	2,630.89	117,090.70	3,507.88		
Municipal taxes			57,035.54	5,801.04		
Miscellaneous	370.47	37.53			303,183.72	14,398.24
Congressional fund, sales of rice	139.00				139.00	
Internal-revenue refunds, Act No. 1189:						
Cedula	18,216.00		18,216.00			
Municipal licenses			5,722.50			
Refund by settlement warrants	4,462.91		6,694.35		53,311.76	
Forestry refunds, Act No. 527	475.91		475.91		951.82	
Loans by province to municipalities, repaid	126.08				126.08	
Transfers			1.74		1.74	
Exchanges and adjustments of currency	165,835.05	189,279.27			165,835.05	189,279.27
Total	337,963.96	199,726.33	225,745.08	10,534.50	563,709.04	210,260.83
CREDIT.						
Expenditures, provincial:						
Salaries and wages	47,022.45					
Public buildings	6,439.15					
Roads and bridges	13,650.88	503.40				
Contingent expenses	31,588.68				98,701.16	503.40
Payments to municipalities			215,817.33	10,534.50	215,817.33	10,534.50
Loans to municipalities	521.87				521.87	
Exchanges and adjustments of currency	163,673.66	190,658.33			163,673.66	190,658.33
Balances June 30, 1905:						
Cash balances	74,654.16	8,564.60	9,956.70			
Credits in suspense, present treasurer	413.11		*28.95		84,995.02	8,564.60
Total	337,963.96	199,726.33	225,745.08	10,534.50	563,709.04	210,260.83

\*Credit.

## THE PROVINCE OF LEPANTO-BONTOC.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balance July 1, 1901	8,153.55	2,858.78	843.71			
Credits in suspense July 1, 1901	1,058.43	6.30	925.75		10,981.44	2,865.08
Collections:						
Registry of property	88.00					
Industrial tax	111.34		111.35			
Cedula tax			2,042.00	145.77		
Stamp tax	4.27		4.23			
Land tax			4,886.25			
Municipal taxes			6,125.45			
Miscellaneous	13.96				13,386.85	145.77
Internal-revenue refunds, Act No. 1189:						
Cedula	5,019.50		5,019.50			
Municipal licenses			100.00			
Refund by settlement warrants	2,184.81		3,277.22		15,601.03	
Payments to province from Insular Treasury	28,227.00				28,227.00	
Transfers	10.18				10.18	
Exchanges and adjustments of currency	5,397.20	3,583.18	1,881.91	2,633.35	7,279.11	6,216.53
Total	50,268.24	6,448.26	25,217.37	2,779.12	75,485.61	9,227.38
CREDIT.						
Expenditures, provincial:						
Salaries and wages	24,492.54					
Public buildings	553.72	297.25				
Roads and bridges	7,180.14	.60				
Contingent expenses	9,789.79				42,016.19	297.85
Payments to municipalities			18,474.33	674.87	18,474.33	674.87
Transfers	10.18				10.18	
Exchanges and adjustments of currency	3,183.87	6,030.71	2,362.92	2,104.25	5,546.79	8,134.96
Balances June 30, 1905:						
Cash balances	3,696.09	119.70	2,397.00			
Credits in suspense, present treasurer	1,361.91		1,983.12		9,438.12	119.70
Total	50,268.24	6,448.26	25,217.37	2,779.12	75,485.61	9,227.38

## THE PROVINCE OF LEYTE.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	24,864.40	4,826.75	21,928.07	-----	-----	-----
Credits in suspense July 1, 1904.	12,283.20	-----	6,815.43	-----	65,891.10	4,826.75
Collections:						
Registry of property	40.40	-----	-----	-----	-----	-----
Industrial tax	17,181.05	1,399.55	17,950.49	542.36	-----	-----
Cedula tax	10,644.50	385.57	10,699.50	323.87	-----	-----
Stamp tax	769.60	1.13	769.68	.91	-----	-----
Cart tax	223.00	13.75	223.00	13.75	-----	-----
Land tax	37,165.13	1,783.09	49,911.87	1,976.21	-----	-----
Municipal taxes	-----	-----	62,844.70	1,030.99	-----	-----
Special school fund	1,713.50	-----	-----	-----	-----	-----
Miscellaneous	650.00	-----	-----	-----	210,786.42	7,471.18
Internal-revenue refunds, Act No. 1189:						
Cedula	43,020.00	-----	43,020.00	-----	-----	-----
Municipal licenses	-----	-----	4,050.00	-----	-----	-----
Refund by settlement warrants	11,680.02	-----	17,520.03	-----	119,290.05	-----
Forestry refunds, Act No. 527.	1,764.75	-----	1,764.76	-----	3,529.51	-----
Transfers	7,776.21	-----	7,362.82	-----	15,139.03	-----
Exchanges and adjustments of currency	25,519.01	19,918.20	2,513.19	-----	28,032.20	19,918.20
Total	195,294.77	28,328.04	247,373.54	3,888.09	442,668.31	32,216.13
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	50,526.33	-----	-----	-----	-----	-----
Public buildings	1,748.27	-----	-----	-----	-----	-----
Purchase of land	2,272.72	-----	-----	-----	-----	-----
Roads and bridges	67,494.79	-----	-----	-----	-----	-----
Aid to municipalities	1,273.69	-----	-----	-----	-----	-----
Contingent expenses	25,628.01	-----	-----	-----	148,913.81	-----
Payments to municipalities	-----	-----	220,128.45	1,116.53	220,128.45	1,116.53
Transfers	7,776.21	-----	7,362.82	-----	15,139.03	-----
Exchanges and adjustments of currency	17,911.27	28,328.04	-----	2,771.56	17,911.27	31,099.60
Balances June 30, 1905:						
Cash balances	18,749.79	-----	19,018.08	-----	-----	-----
Credits in suspense—						
Present treasurer	16.00	-----	.50	-----	-----	-----
Former treasurer	1,897.69	-----	863.69	-----	40,545.75	-----
Total	195,294.77	28,328.04	247,373.54	3,888.09	442,668.31	32,216.13

## THE PROVINCE OF MARINDUQUE.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	-----	-----	-----	-----	-----	-----
Credits in suspense July 1, 1904.	50.00	-----	-----	-----	50.00	-----
Total	50.00	-----	-----	-----	50.00	-----
<b>CREDIT.</b>						
Balances June 30, 1905:						
Cash balances	-----	-----	-----	-----	-----	-----
Credits in suspense, former treasurer	50.00	-----	-----	-----	50.00	-----
Total	50.00	-----	-----	-----	50.00	-----

## THE PROVINCE OF MASBATE.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	6,868.97	1,251.78	4,183.44	157.36		
Credits in suspense July 1, 1904	3,400.65	876.33	3,420.95	452.92	17,874.01	2,738.39
Collections:						
Registry of property	417.00					
Industrial tax	2,130.50		2,130.42			
Cedula tax	2,379.00		2,380.00			
Stamp tax	24.02		23.92			
Cart tax	5.00		5.00			
Land tax	6,869.62		13,720.43			
Municipal taxes			9,547.49		39,623.40	
Congressional relief fund, sales of rice	43.25				43.25	
Internal-revenue refunds, Act No. 1189:						
Cedula	4,206.00		4,206.00			
Municipal licenses			452.50			
Refund by settlement warrants	1,311.64		1,967.45		12,143.59	
Forestry refunds, Act No. 527	2,620.71		2,620.70		5,241.41	
Transfers	254.86		82.66		337.52	
Exchanges and adjustments of currency	1,108.67		136.83		1,245.50	
Total	31,630.89	2,128.11	44,877.79	610.28	76,508.68	2,738.39
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	11,981.55	503.85				
Roads and bridges	962.07					
Contingent expenses	10,885.84	372.48			23,829.46	876.33
Expenditures, Congressional relief:						
Roads and bridges	177.60					
Public buildings	45.40					
Contingent expenses	120.00				343.00	
Payments to municipalities			43,961.47	452.92	43,961.47	452.92
Transfers	254.86		82.66		337.52	
Exchanges and adjustments of currency		1,251.78		157.36		1,409.14
Balances June 30, 1905:						
Cash balances	6,732.36		833.66			
Credits in suspense—						
Present treasurer	295.32					
Former treasurer	175.89				8,037.23	
Total	31,630.89	2,128.11	44,877.79	610.28	76,508.68	2,738.39

## THE PROVINCE OF MINDORO.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	6,543.36	5,273.27	3,991.51	585.74		
Credit in suspense July 1, 1904	4,516.65	*12.45	748.09	253.44	15,799.61	6,100.00
Collections:						
Registry of property	2.00					
Industrial tax	1,325.57	21.47	1,325.50	21.46		
Cedula tax			3,531.82	239.79		
Stamp tax	627.66	64.56	627.60	64.56		
Cart tax			31.50			
Land tax			11,104.13	1,100.80		
Municipal taxes			12,854.13			
Miscellaneous	310.18	30.60			31,770.09	1,542.74
Congressional relief fund, sales of rice	7,618.96	417.98			7,618.96	417.98
Internal-revenue refunds, Act No. 1189:						
Cedula	3,760.00		3,760.00			
Municipal licenses			300.00			
Refund by settlement warrants	1,188.72		1,783.07		10,791.79	
Forestry refunds, Act No. 527	2,752.19		2,752.18		5,504.37	
Payments to province from Insular Treasury	37,269.05				37,269.05	
Transfers	61.21	92.45	22.59		83.80	92.45
Exchanges and adjustments of currency	17,363.02	14,418.31			17,363.02	14,418.31
Total	83,368.57	20,306.19	42,832.12	2,265.29	126,200.69	22,571.48
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	30,145.22	80.00				
Public buildings	12.50					
Contingent expenses	20,526.55	9.00			50,684.27	89.00
Expenditures, Congressional relief:						
Roads and bridges	3,944.84					
Telephone construction	165.50					
Public buildings	6,355.28					
Calapan pier	3,245.63					
Contingent expenses	55.00				13,766.26	
Payments to municipalities			35,225.93	2,265.29	35,225.93	2,265.29
Transfers	35.02	92.45	3.59		38.61	92.45
Exchanges and adjustments of currency	12,318.99	20,124.74			12,318.99	20,124.74
Balances June 30, 1905:						
Cash balances	2,397.44		6,523.90			
Credits in suspense—						
Present treasurer	4,146.60		1,078.70			
Former treasurer	20.00				14,166.64	
Total	83,368.57	20,306.19	42,832.12	2,265.29	126,200.69	22,571.48

\* Due officer.

## REPORT OF THE AUDITOR

## THE PROVINCE OF MISAMIS.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	7,721.84	7,525.89	2,144.21	9,048.08		
Credits in suspense July 1, 1904.	301.04	185.59			10,167.09	16,759.56
Collections:						
Registry of property	71.55					
Industrial tax	8,296.51	850.03	8,296.52	850.04		
Cedula tax	8,295.00	1,473.35	8,295.00	1,473.35		
Stamp tax	264.57	.26	264.56	.25		
Cart tax	236.60	3.39	236.60	3.39		
Land tax	13,471.97	883.54	17,958.40	1,178.03		
Municipal tax			26,208.07	719.88	91,895.35	7,435.51
Congressional relief fund,						
sales of rice	5,143.92				5,143.92	
Internal-revenue refunds,						
Act No. 1189:						
Cedula	12,589.00		12,589.00			
Municipal licenses			707.50			
Refund by settlement						
warrants	5,189.82		7,784.74		38,860.06	
Forestry refunds, Act No. 527.	490.20		490.19		980.39	
Loans by province to municipalities, repaid	300.00				300.00	
Transfers	18,292.78	2,414.79	4,368.67	3,179.19	22,661.45	5,593.98
Exchanges and adjustments of currency	15,382.17	98.10	11,902.76	20.00	27,284.93	118.10
Total	96,046.97	13,434.94	101,246.22	16,472.21	197,293.19	29,907.15
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	22,371.63					
Public buildings	352.22					
Roads and bridges	5,031.33					
Contingent expenses	14,652.01					
Expenditures, Congressional relief, roads and bridges	5,143.92				42,407.19	
Repayments of loans to Insular Treasury	5,000.00				5,143.92	
Payments to municipalities					5,000.00	
Transfers	18,292.78	2,414.79	86,125.84		86,125.84	
Exchanges and adjustments of currency	85.60	<del>17,450.53</del>	4,368.67	3,179.19	22,661.45	5,593.98
Balances June 30, 1905:						
Cash balances	14,512.38	<del>6,430.38</del>	2,504.39		85.60	<del>30,743.55</del>
Credits in suspense, present treasurer	10,605.10	<del>8,529.22</del>	8,247.32		35,869.19	<del>6,430.38</del>
Total	96,046.97	13,434.94	101,246.22	16,472.21	197,293.19	29,907.15

Due officer.

## THE PROVINCE OF MORO.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balance July 1, 1904	459,363.54	553.88	6.99	22.97		
Credits in suspense July 1, 1904	21,905.39		864.20	114.20	482,140.12	691.05
Collections:						
Registry of property	379.75					
Industrial tax	24,267.45	513.37				
Cedula tax	26,088.31	4,853.03				
Stamp tax	1,361.68	8.09				
Land tax	32,321.45					
Moro exchange	822.93					
Fines	868.00					
Shell-fishing licenses	3,850.00	165.00				
Permits for arms	373.00					
Municipal			85,315.74	1,102.96		
Miscellaneous	68.65				175,716.96	6,642.45
Congressional relief fund, sales of rice	579.00				579.00	
Internal-revenue refunds, Act No. 1189:						
Cedula	13,344.00					
Municipal licenses			1,060.83			
Refund by settlement warrant	28,758.43				43,163.26	
Internal-revenue refunds, Acts Nos. 163 and 311, refund by settlement warrant	80,747.24				80,747.24	
Forestry refunds, Act No. 527	5,078.45				5,078.45	
Payments to province from Insular Treasury	6,612.00				6,612.00	
Deposits, customs	263,367.11	554.53			263,367.11	554.53
Exchanges and adjustments of currency	72,770.63	78,307.87			72,770.63	78,307.87
Total	1,042,927.01	84,955.77	87,247.76	1,240.13	1,130,174.77	86,195.90
CREDIT.						
Expenditures, provincial:						
Salaries and wages	203,465.77					
Public buildings	69,200.87					
Roads and bridges	52,976.62					
Wharf and docks	11,115.71					
Customs expenditures refund Insular Government	52,009.58					
Contingent expenses	97,981.85				486,750.40	
Expenditures, Congressional relief:						
Roads and bridges	74,826.80					
Public buildings	240.00				75,066.80	
Payments to municipalities			86,154.36	1,240.13	86,154.36	1,240.13
Exchanges and adjustments of currency	67,419.90	84,194.44			67,419.90	84,194.44
Balances June 30, 1905:						
Cash balances	407,328.42	761.33	363.40			
Credits in suspense—Present treasurer	5,949.26		729.50			
Former treasurer	412.23		.50		414,783.31	761.33
Total	1,042,927.01	84,955.77	87,247.76	1,240.13	1,130,174.77	86,195.90

## THE PROVINCE OF NUEVA ECIJA.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balance July 1, 1904	15,188.59	413.81	1,095.22			
Credits in suspense July 1, 1904	349.72	*250.00			16,633.53	163.81
Collections:						
Registry of property	253.07					
Industrial tax	2,637.67	19.20	2,637.62	19.17		
Cedula tax	1,599.28	213.25	1,599.27	213.25		
Stamp tax	78.95	.33	78.93	.33		
Cart tax	1,573.15	66.55	1,573.15	66.55		
Land tax	30,560.51	1,546.28	30,988.09	1,507.60		
Municipal taxes			31,773.33	444.76		
Miscellaneous	3,055.33				108,408.35	4,097.27
Congressional relief fund, sales of rice	15,034.49				15,034.49	
Internal-revenue refunds, Act No. 1189:						
Cedula	14,258.00		14,258.00			
Municipal licenses			1,685.60			
Refund by settlement warrants	4,028.67		6,043.01		40,272.68	
Forestry refunds, Act No. 527	505.61		505.61		1,011.22	
Transfers	28,728.71				28,728.71	
Exchanges and adjustments of currency	80,289.88	96,021.61	3,618.27		83,908.15	96,021.61
Total	198,141.63	98,031.03	95,855.50	2,251.66	293,997.13	100,282.69
CREDIT.						
Expenditures, provincial:						
Salaries and wages	27,544.28					
Public buildings	10,315.61					
Roads and bridges	5,620.59					
Contingent expenses	10,040.10				53,520.58	
Expenditures, Congressional relief:						
Roads and bridges	8,414.07					
Public buildings	2,540.88					
Contingent expenses	1,143.78				12,098.73	
Payments to municipalities			88,618.96	2,251.66	88,618.96	2,251.66
Transfers	25,110.44		3,618.27		28,728.71	
Exchanges and adjustments of currency	82,081.46	98,031.03			82,081.46	98,031.03
Balances June 30, 1905:						
Cash balances	25,080.42		3,618.27			
Credits in suspense, former treasurer	X250.00				28,948.69	
Total	198,141.63	98,031.03	95,855.50	2,251.66	293,997.13	100,282.69

-Due officer.

## THE PROVINCE OF NUEVA VIZCAYA.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	6,885.98	739.31	2,154.76	108.64		
Credits in suspense July 1, 1904.	984.07	35.00	1,827.04	90.83	11,851.85	973.78
Collections:						
Industrial tax	150.66		150.66			
Cedula tax			1,548.00			
Stamp tax	74.92		74.92			
Cart tax			592.25			
Land tax			5,698.17			
Municipal taxes			7,366.15			
Miscellaneous					15,555.73	
Internal-revenue refunds, Act No. 1189:						
Cedula	2,458.00		2,458.00			
Municipal licenses			100.00			
Refund by settlement warrants	1,878.22		2,817.33		9,711.55	
Payments to province from Insular Treasury	20,000.00				20,000.00	
Transfers	9,464.52	56.24	5,960.96	39.52	15,425.48	95.76
Exchanges and adjustments of currency	3,099.66	2,905.05	95.60		3,195.26	2,905.05
Total	44,996.03	3,735.60	30,743.84	238.99	75,739.87	3,974.59
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	14,198.45					
Public buildings	2,542.65					
Roads and bridges	1,256.70					
Contingent expenses	9,049.58				27,047.38	
Payments to municipalities			20,738.21	90.45	20,738.21	90.45
Transfers	9,464.52	56.24	5,960.96	39.52	15,425.48	95.76
Exchanges and adjustments of currency	2,447.81	3,627.45		109.02	2,447.81	3,736.47
Balances June 30, 1905:						
Cash balances	4,130.53	51.91	2,340.27			
Credits in suspense— Present treasurer	1,847.79		1,704.40			
Former treasurer	58.00				10,080.99	51.91
Total	44,996.03	3,735.60	30,743.84	238.99	75,739.87	3,974.59

## THE PROVINCE OF OCCIDENTAL NEGROS.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	42,815.91	4,900.41	20,357.79	3,902.98	-----	-----
Credits in suspense July 1, 1904	1,827.39	*10,087.86	11,140.34	15,195.33	76,141.43	13,910.86
Collections:						
Registry of property	788.41	-----	-----	-----	-----	-----
Industrial tax	8,645.63	214.76	8,645.60	214.78	-----	-----
Cedula tax	19,632.93	1,893.22	19,632.92	1,893.22	-----	-----
Stamp tax	562.34	16.21	562.31	16.19	-----	-----
Cart tax	2,417.86	29.52	2,417.89	29.52	-----	-----
Land tax	50,038.69	2,563.08	61,147.00	3,355.59	-----	-----
Municipal taxes	-----	-----	49,753.28	837.39	-----	-----
Miscellaneous	776.15	-----	-----	-----	225,141.01	11,063.48
Congressional relief fund, sales of rice	22,505.02	774.77	-----	-----	22,505.02	774.77
Internal-revenue refunds, Act No. 1189:						
Cedula	33,840.00	-----	33,840.00	-----	-----	-----
Municipal licenses	-----	-----	1,152.50	-----	-----	-----
Refund by settlement warrants	9,257.95	-----	13,886.94	-----	91,977.39	-----
Forestry refunds, Act No. 527	3,106.86	-----	3,106.85	-----	6,213.71	-----
Loans by province to municipalities, repaid	1,373.01	-----	-----	-----	1,373.01	-----
Transfers	101,219.66	13,170.39	81,060.95	13,409.05	182,280.61	26,579.44
Exchanges and adjustments of currency	10,924.93	16,010.37	17,038.67	-----	27,963.60	16,010.37
Total	309,792.74	29,484.87	323,803.04	38,854.05	633,595.78	68,338.92
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	54,749.10	52.37	-----	-----	-----	-----
Public buildings	2,905.92	-----	-----	-----	-----	-----
Roads and bridges	18,220.88	140.00	-----	-----	-----	-----
Contingent expenses	37,803.96	1,064.16	-----	-----	113,679.86	1,256.53
Expenditures, Congressional relief:						
Roads and bridges	1,821.62	182.60	-----	-----	-----	-----
Public buildings	17,670.75	-----	-----	-----	-----	-----
School building fund	427.45	-----	-----	-----	-----	-----
Contingent expenses	1,232.89	550.57	-----	-----	21,152.71	733.17
Payments to municipalities	-----	-----	220,965.34	6,533.84	220,965.34	6,533.84
Loans to municipalities	47.28	-----	-----	-----	47.28	-----
Refund of excess collections	-----	1,031.14	-----	-----	-----	1,031.14
Transfers	101,219.66	13,170.39	81,060.95	13,409.05	182,280.61	26,579.44
Exchanges and adjustments of currency	13,794.66	12,729.91	3.80	18,911.16	13,798.46	31,641.07
Balances June 30, 1905:						
Cash balances	47,543.50	556.73	6,887.89	-----	-----	-----
Credits in suspense—						
Present treasurer	182.44	-----	13,886.94	-----	-----	-----
Former treasurer	12,172.63	7.00	998.12	-----	81,671.52	563.73
Total	309,792.74	29,484.87	323,803.04	38,854.05	633,595.78	68,338.92

\* Due officer.

## THE PROVINCE OF ORIENTAL NEGROS.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	56,871.69	8,791.74	3,385.35	4,051.38		
Credits in suspense July 1, 1904.	504.02	67.00	2,907.90	590.59	63,668.96	13,500.71
Collections:						
Registry of property	218.45					
Industrial tax	2,717.68	138.67	2,717.64	138.65		
Cedula tax	5,322.50	1,552.09	5,322.50	1,552.07		
Stamp tax	91.16	5.82	91.15	5.80		
Cart	30.00	2.20	30.00	2.20		
Land	12,989.63	4,556.54	16,608.93	5,740.35		
Municipal taxes			25,646.70	661.41		
Miscellaneous	1.50				71,787.84	14,855.80
Congressional relief fund, sales of rice	5,831.84	633.48			5,831.84	633.48
Internal-revenue refunds, Act No. 1189:						
Cedula	15,508.50		15,508.50			
Municipal licenses			3,325.00			
Refunds by settlement warrants	6,051.22		9,076.84		49,470.06	
Forestry refunds, Act No. 527	231.33		231.31		462.64	
Transfers	55,456.01	16,852.78	6,695.13		62,151.14	16,852.78
Exchanges and adjustments of currency	59,305.52	72,836.23	10,942.34		70,247.86	72,836.23
Total	221,131.05	105,436.55	102,489.29	12,742.45	323,620.34	118,179.00
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	25,485.93	52.00				
Public buildings	186.26					
Roads and bridges	10,132.45					
Contingent expenses	14,748.45	15.00			50,553.09	67.00
Expenditures, Congressional relief:						
Roads and bridges	24,364.24					
Public buildings	1,090.69					
Contingent expenses	882.70				26,337.63	
Payments to municipalities			84,441.30	590.59	84,441.30	590.59
Loans to municipalities	3,065.00				3,065.00	
Refund of excess collections	15.91				15.91	
Transfers	55,456.01	16,852.78	6,695.13		62,151.14	16,852.78
Exchanges and adjustments of currency	61,386.94	68,029.80		12,151.86	61,386.94	80,181.66
Balances June 30, 1905:						
Cash balances	14,846.62	20,486.97	5,861.66			
Credits in suspense, present treasurer	9,469.85		5,491.20		35,669.33	20,486.97
Total	221,131.05	105,436.55	102,489.29	12,742.45	323,620.34	118,179.00

REPORT OF THE AUDITOR  
THE PROVINCE OF PALAWAN.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	2,654.76		3,935.59			
Credits in suspense July 1, 1904	2,166.20	9.19	466.39		9,222.94	9.19
Collections:						
Industrial tax	656.34		656.29			
Cedula tax			3,209.00			
Stamp tax	72.80		72.79			
Land tax			733.79			
Municipal taxes			6,149.37			
Miscellaneous	750.10				12,300.48	
Internal-revenue refunds, Act No. 1189:						
Cedula	2,393.00		2,393.00			
Municipal licenses			200.00			
Refund by settlement warrants	1,072.02		1,608.02		7,666.04	
Forestry refunds, Act No. 527	1,085.20		1,085.21		2,170.41	
Payments to province from Insular Treasury	10,000.00				10,000.00	
Transfers	2,380.69	12,039.92	6,808.01		9,188.70	12,039.92
Exchanges and adjustments of currency	6,601.24	7,663.83			6,601.24	7,663.83
<b>Total</b>	<b>29,832.35</b>	<b>19,712.94</b>	<b>27,317.46</b>		<b>57,149.81</b>	<b>19,712.94</b>
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	9,114.40					
Contingent expenses	7,182.89				16,297.29	
Payments to municipalities			16,634.75		16,634.75	
Transfers	2,380.69	12,039.92	6,808.01		9,188.70	12,039.92
Exchanges and adjustments of currency	6,588.56	7,673.02			6,588.56	7,673.02
Balances June 30, 1905:						
Cash balances	1,609.51		2,057.20			
Credits in suspense—						
Present treasurer	2,649.15		1,816.38			
Former treasurer	307.15		1.12		8,440.51	
<b>Total</b>	<b>29,832.35</b>	<b>19,712.94</b>	<b>27,317.46</b>		<b>57,149.81</b>	<b>19,712.94</b>

## THE PROVINCE OF PAMPANGA.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	64,408.57	7,623.61	38,371.00	3,672.55		
Credits in suspense July 1, 1904	188.01				102,967.58	11,296.16
Collections:						
Registry of property	181.62					
Industrial tax	6,702.20	19.03	6,702.20	19.04		
Cedula tax	5,257.00	128.02	5,257.00	128.02		
Stamp tax	242.59		248.06			
Cart tax	3,107.63	25.30	3,107.72	25.30		
Land tax	93,865.65	733.05	113,131.78	912.32		
Municipal taxes			42,044.97	166.62	279,848.42	2,156.70
Internal-revenue refunds, Act No. 1189:						
Cedula	21,727.50		21,727.50			
Municipal licenses			2,177.50			
Refund by settlement warrants	6,719.72		10,079.60		62,431.82	
Forestry refunds, Act No. 527	1,081.61		1,081.60		2,163.21	
Loans by province to municipalities repaid	500.00				500.00	
Transfers	70,163.50		1,800.51		71,464.01	
Exchanges and adjustments of currency	63,552.26	63,602.80			63,552.26	63,602.80
Total	337,697.86	72,131.81	245,229.44	4,923.85	582,927.30	77,055.66
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	39,734.53					
Public buildings	1,075.66					
Roads and bridges	29,839.53					
Contingent expenses	25,787.96				96,437.68	
Expenditures, Congressional relief, roads and bridges	83.14				83.14	
Payments to municipalities			231,882.11	4,923.85	231,882.11	4,923.85
Loans to municipalities	1,000.00				1,000.00	
Transfers	70,164.10		1,299.91		71,464.01	
Exchanges and adjustments of currency	55,883.43	72,131.81			55,883.43	72,131.81
Balance June 30, 1905:						
Cash balances	114,129.01		12,047.42			
Credits in suspense, present treasurer	.50				126,176.93	
Total	337,697.86	72,131.81	245,229.44	4,923.85	582,927.30	77,055.66

## THE PROVINCE OF PANGASINAN.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	66,085.43	9,295.41	322.00	0.01		
Credits in suspense July 1, 1904.	8,188.61	3,826.38	1,634.20	3,532.46	76,230.24	16,654.26
Collections:						
Registry of property	3,326.29					
Industrial tax	11,159.70	33.24	11,159.72	33.22		
Cedula tax	13,871.75	521.16	13,871.75	521.14		
Stamp tax	418.19		418.18			
Cart tax	13,715.48	5.94	13,715.49	5.94		
Land tax	78,246.11	460.40	100,804.43	556.49		
Municipal taxes			110,147.26	1,955.46		
Special school fund			338.55			
Miscellaneous	189.50				371,382.40	4,092.99
Internal-revenue refunds, Act No. 1189:						
Cedula	50,513.50		50,513.50			
Municipal licenses			4,299.16			
Refund by settlement warrants	13,289.68		19,934.52		138,550.36	
Forestry refunds, Act No. 527.	1,804.70		1,804.71		3,609.41	
Transfers	62,066.42	3,169.30	6,331.61	8.38	68,398.03	3,177.68
Exchanges and adjustments of currency	239,564.52	300,551.67	966.35	235.09	240,530.87	300,786.76
Total	562,439.88	317,863.50	336,261.43	6,848.19	898,701.31	324,711.69
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	58,618.98	48.65				
Public buildings	12,801.32					
Roads and bridges	36,414.24	100.58				
Contingent expenses	45,095.23	1,366.63			152,929.77	1,515.86
Payment to municipalities			297,173.69	5,437.64	297,173.69	5,437.64
Loans to municipalities		2,000.00				2,000.00
Transfers	61,633.16	3,169.30	6,835.53	8.38	68,468.69	3,177.68
Exchanges and adjustments of currency	251,096.49	284,697.96	63.65	1,416.59	251,160.14	286,114.55
Balances June 30, 1905:						
Cash balances	87,795.63	26,190.19	31,923.09			
Credits in suspense—						
Present treasurer	7,146.43	32.64	*2.60			
Former treasurer	1,838.40	257.55	268.07	*14.42	128,969.02	26,465.96
Total	562,439.88	317,863.50	336,261.43	6,848.19	898,701.31	324,711.69

\* Due officer.

## THE PROVINCE OF RIZAL.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balance July 1, 1904	32,912.71	3,150.18	5,103.26	1,022.88		
Credits in suspense July 1, 1904	2,022.41	6,980.01	1,392.44		41,430.82	11,153.07
Collections:						
Registry of property	360.19					
Industrial tax	8,167.82	15.15	8,167.31	15.15		
Cedula tax	4,921.00	143.73	4,919.00	143.73		
Stamp tax	291.48	.77	291.02	.77		
Cart tax	4.50		4.50			
Land tax	45,872.39	109.39	54,154.31	141.24		
Municipal taxes			71,818.19	5,330.98	198,971.71	5,900.91
Miscellaneous						
Congressional relief fund, sales of rice	11,884.24				11,884.24	
Internal-revenue refunds, Act No. 1189:						
Cedula	14,699.50		14,699.50			
Municipal licenses			3,255.04			
Refund by settlement warrants	4,532.49		6,798.73		43,985.26	
Forestry refunds, Act No. 527	652.75		652.74		1,305.49	
Loans by province to municipalities, repaid	889.00				889.00	
Transfers	19,385.28		1,165.88		20,551.16	
Exchanges and adjustments of currency	139,860.36	150,007.85	6,121.74	115.00	145,982.10	150,122.35
Total	286,456.12	160,106.58	178,543.66	6,769.75	464,999.78	167,176.33
CREDIT.						
Expenditures, provincial:						
Salaries and wages	38,170.13					
Public buildings	221.16					
Roads and bridges	21,815.29					
Contingent expenses	20,254.58				80,461.16	
Expenditures, Congressional relief:						
Roads and bridges	108.42					
Public buildings	11,884.24				11,992.66	
Repayments of loans to Insular Treasury	2,000.00				2,000.00	
Payments to municipalities			168,084.26		168,084.26	
Repayments of advance to Insular Treasury	3,973.82		1,243.58		5,217.40	
Refund of excess collection	272.30				272.30	
Transfers	19,385.28		1,167.62		20,552.90	
Exchanges and adjustments of currency	130,940.72	160,406.58	100.00	6,769.75	131,040.72	167,176.33
Balances June 30, 1905:						
Cash balances	35,751.81		7,799.03			
Credits in suspense—						
Present treasurer	134.33		.31			
Former treasurer	1,544.04		148.86		45,378.38	
Total	286,456.12	160,406.58	178,543.66	6,769.75	464,999.78	167,176.33

## THE PROVINCE OF ROMBLON.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	16,462.57	150.08	1,083.32	456.80		
Credits in suspense July 1, 1904	21.00				17,566.89	606.88
Collections:						
Registry of property	29.00					
Industrial tax	4,004.05	596.38	4,003.92	596.38		
Cedula tax	2,461.50	593.21	2,461.50	593.21		
Stamp tax	86.04	1.97	86.00	1.98		
Cart tax	27.50		27.50			
Land tax	5,454.93	718.32	5,737.38	894.79		
Municipal taxes			13,624.34	865.32		
Miscellaneous	17.54	5.67			38,021.20	4,867.23
Congressional relief fund, sales of rice	6,241.45	36.00			6,241.45	36.00
Internal-revenue refunds, Act No. 1189:						
Cedula	4,823.00		4,823.00			
Municipal licenses			212.50			
Refunds by settlement warrants	1,587.12		2,380.68		13,826.30	
Forestry refunds, Act No. 527	256.24		256.22		512.46	
Transfers	5.00				5.00	
Exchanges and adjustments of currency	14,936.68	15,526.87			14,936.68	15,526.87
Total	56,413.62	17,628.50	34,696.36	3,408.48	91,109.98	21,036.98
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	9,876.04					
Public buildings	1,374.30					
Contingent expenses	6,078.75				17,329.09	
Expenditures, Congressional relief:						
Roads and bridges	4,927.79					
Public buildings	889.98				5,817.77	
Repayments of loans to Insular Treasury	2,000.00				2,000.00	
Payments to municipalities			33,249.75	3,408.48	33,249.75	3,408.48
Transfers	5.00				5.00	
Exchanges and adjustments of currency	13,297.14	17,322.46			13,297.14	17,322.46
Balances June 30, 1905:						
Cash balance	16,986.65	304.04	6.76			
Credits in suspense, present treasurer	977.97	2.00	1,439.85		19,411.23	306.04
Total	56,413.62	17,628.50	34,696.36	3,408.48	91,109.98	21,036.98

## THE PROVINCE OF SAMAR.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904.	75,083.58	3,798.24	24,455.42			
Credits in suspense July 1, 1904.	9,534.25	2,314.21	2,093.56	*407.78	111,166.81	5,704.67
Collections:						
Registry of property	175.73					
Industrial tax	10,587.73		10,587.60			
Cedula tax	13,204.25	56.00	13,204.25	56.00		
Stamp tax	2,261.47		2,261.47			
Cart tax	59.67		59.67			
Land tax	18,558.51		24,744.32			
Municipal taxes			24,488.86			
Miscellaneous	86.60	15.07			120,280.13	127.07
Congressional relief fund, sales of rice	48.00				48.00	
Internal-revenue refunds, Act No. 1189:						
Cedula	26,648.00		26,648.00			
Municipal licenses			1,563.32			
Refund by settlement warrants	7,995.57		11,993.35		74,848.24	
Forestry refunds, Act No. 527.	900.11		900.10		1,800.21	
Internal-revenue refund, Acts Nos. 163 and 311, re- fund by settlement warrant.	1,261.97		1,070.24		2,332.21	
Transfers	45.60	23.96			45.60	23.96
Exchanges and adjustments of currency	157,273.67	178,225.58	41.31	464.10	157,314.98	178,689.68
Total	323,724.71	184,433.06	144,111.47	112.32	467,836.18	184,545.38
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	44,087.45					
Public buildings	455.52					
Roads and bridges	37,123.78					
Contingent expenses	74,226.35	436.32			155,893.10	436.32
Expenditures, Congressional relief, roads and bridges	643.10				643.10	
Payments to municipalities			129,458.15	56.00	129,458.15	56.00
Loans to municipalities	1,100.00				1,100.00	
Transfers	45.60	23.96			45.60	23.96
Exchanges and adjustments of currency	152,306.10	183,788.68	398.68	56.32	152,704.78	183,845.00
Balances June 30, 1905:						
Cash balances	4,970.04	135.30	<del>14,546.26</del> 14,546.26			
Credits in suspense— Present treasurer	7,374.17	48.80	<del>292.00</del> 292.00			
Former treasurer	1,392.60		<del>2,497.64</del> 2,497.64		27,991.45	184.10
Total	323,724.71	180,433.06	144,111.47	112.32	467,836.18	184,545.38

\* Due officer.

## REPORT OF THE AUDITOR

## THE PROVINCE OF SORSOGON.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	16,461.24	6,028.29	7,495.58			
Credits in suspense July 1, 1904	20.63	387.75	795.50	7.00	24,731.69	6,423.04
Collections:						
Registry of property	274.25					
Industrial tax	15,244.40		15,244.31			
Cedula tax	4,295.50		4,295.50			
Stamp tax	178.10		325.83			
Cart tax	3.00		3.00			
Land tax	33,887.96		45,287.60			
Municipal taxes			53,663.75			
Special school fund	6,419.23					
Miscellaneous	48.44				179,170.87	
Internal-revenue refunds, Act No. 1189:						
Cedula	15,027.00		15,027.00			
Municipal licenses			5,325.00			
Refund by settlement warrants	3,618.68		5,428.02		44,425.70	
Forestry refunds, Act No. 527	791.46		791.45		1,582.91	
Loans to province from Insular Treasury	20,000.00				20,000.00	
Transfers	28,610.77		6,682.12		35,292.89	
Exchanges and adjustments of currency	5,554.35		6.36		5,560.71	
Total	150,393.75	6,416.04	160,371.02	7.00	310,764.77	6,423.04
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	45,990.83					
Public buildings	1,840.82					
Roads and bridges	13,432.75	229.00				
Contingent expenses	20,058.47				81,322.87	229.00
Expenditures, Congressional relief, roads and bridges	698.89				698.89	
Payments to municipalities			146,115.40		146,115.40	
Transfers	28,610.77		6,682.12		35,292.89	
Exchanges and adjustments of currency		6,187.04		7.00		6,194.04
Balances June 30, 1905:						
Cash balances	38,822.25		6,785.45			
Credits in suspense—						
Present treasurer	111.46		.50			
Former treasurer	827.51		787.55		47,334.72	
Total	150,393.75	6,416.04	160,371.02	7.00	310,764.77	6,423.04

\*Due officer.

## THE PROVINCE OF SURIGAO.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	6,538.65	956.49	1,921.64	181.22		
Credits in suspense July 1, 1904	471.67		2,285.66		11,217.62	1,137.71
Collections:						
Registry of property	59.00					
Industrial tax	4,784.83	1,841.17	4,784.80	1,841.16		
Cedula tax	4,384.61	1,389.19	4,384.62	1,389.21		
Stamp tax	243.20	41.97	243.15	41.97		
Land tax	12,386.53	1,322.43	16,118.45	1,711.86		
Municipal taxes			4,463.87	174.27		
Miscellaneous	819.00	20.00			52,672.06	9,773.23
Congressional relief fund, sales of rice	4,942.03	118.91			4,942.03	118.91
Internal-revenue refunds, Act No. 1189:						
Cedula	8,921.50		8,921.50			
Municipal licenses			110.00			
Refund by settlement warrants	3,453.11		5,179.67		26,585.78	
Forestry refunds, Act No. 527	399.92		399.93		799.85	
Transfers	19,288.85		9,485.35		28,774.20	
Exchanges and adjustments of currency	5,247.50	1,966.26	4,821.19		10,068.69	1,966.26
Total	71,940.40	7,656.42	63,119.83	5,339.69	135,060.23	12,996.11
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	17,366.79					
Public buildings	416.98					
Roads and bridges	629.03					
Contingent expenses	5,514.38				23,927.18	
Expenditures, Congressional relief:						
Roads and bridges	3,163.15					
Public buildings	1,753.12				5,040.49	
Contingent expenses	124.22				46,268.90	
Payments to municipalities			46,268.90		28,774.20	
Transfers	19,288.85		9,485.35			
Exchanges and adjustments of currency	1,613.15	5,809.07		5,339.69	1,613.15	11,148.76
Balances June 30, 1905:						
Cash balances	19,981.71	1,847.35	3,220.41			
Credits in suspense— Present treasurer	2,089.02		3,556.29		29,436.31	1,847.35
Former treasurer			588.88			
Total	71,940.40	7,656.42	63,119.83	5,339.69	135,060.23	12,996.11

REPORT OF THE AUDITOR  
THE PROVINCE OF TARLAC.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	34,443.42		269.63			
Credits in suspense July 1, 1904	248.41	5.00			34,961.46	5.00
Collections:						
Registry of property	110.55					
Industrial tax	5,577.27	89.80	5,577.22	89.80		
Cedula tax	3,694.50	199.28	3,694.50	199.28		
Stamp tax	245.37		245.38			
Cart tax	1,423.53	6.60	1,423.52	6.60		
Land tax	22,508.19	253.06	28,197.21	336.99		
Municipal taxes			32,048.87	1,483.01		
Miscellaneous	77.00				104,823.11	2,664.42
Congressional relief fund, sales of rice	664.99				664.99	
Internal-revenue refunds, Act No. 1189:						
Cedula	13,205.50		13,205.50			
Municipal licenses			2,147.50			
Refund by settlement warrants	4,057.46		6,086.19		38,702.15	
Forestry refunds, Act No. 527	840.66		840.65		1,681.31	
Exchanges and adjustments of currency	6,405.20	7,305.50			6,405.20	7,305.50
<b>Total</b>	<b>93,502.05</b>	<b>7,859.24</b>	<b>93,736.17</b>	<b>2,115.68</b>	<b>187,238.22</b>	<b>9,974.92</b>
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	28,415.48					
Public buildings	6,352.69					
Roads and bridges	13,493.32					
Contingent expenses	19,236.72				67,498.21	
Expenditures, Congressional relief, roads and bridges	382.99				382.99	
Payments to municipalities			89,824.71	2,115.68	89,824.71	2,115.68
Exchanges and adjustments of currency	5,903.22	7,859.24			5,903.22	7,859.24
Balances June 30, 1905:						
Cash balance	19,464.38		3,906.16			
Credits in suspense—						
Present treasurer	195.09		5.30			
Former treasurer	58.16				23,629.09	
<b>Total</b>	<b>93,502.05</b>	<b>7,859.24</b>	<b>93,736.17</b>	<b>2,115.68</b>	<b>187,238.22</b>	<b>9,974.92</b>

## THE PROVINCE OF TAYABAS.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balance July 1, 1904.	28,026.05	12,222.75	29,396.17	510.12		
Credits in suspense July 1, 1904.	2,009.78	45.27	4,497.52	2,414.25	63,929.52	15,192.39
Collections:						
Registry of property	175.06					
Industrial tax	9,397.66	203.10	9,397.64	203.10		
Cedula tax	10,135.50	1,186.18	10,135.50	1,186.18		
Stamp tax	289.50	1.67	289.51	1.68		
Cart tax	96.69	1.65	96.71	1.65		
Land tax	105,861.90	3,423.67	140,932.11	4,530.72		
Municipal taxes			53,469.22	1,585.63		
Miscellaneous	6,148.56	5.37			346,425.56	12,330.60
Congressional relief fund:						
Sales of rice	27,810.56					
Sales of galvanized iron	72.63				27,883.19	
Internal-revenue refunds, Act No. 1189:						
Cedula	22,775.00		22,775.00			
Municipal licenses			2,072.50			
Refund by settlement warrants	6,148.68		9,223.01		62,994.19	
Forestry refunds, Act No. 527	7,371.39		7,371.40		14,742.79	
Loans by province to municipalities, repaid	8,083.23				8,083.23	
Exchanges and adjustments of currency	94,941.44	101,783.99	490.07	196.21	95,431.51	101,980.20
Total	329,343.63	118,873.65	290,146.36	10,629.54	619,489.99	129,503.19
CREDIT.						
Expenditures, provincial:						
Salaries and wages	55,354.84					
Public buildings	3,619.83					
Roads and bridges	25,493.33					
Contingent expenses	34,379.07				118,847.07	
Expenditures, Congressional relief:						
Roads and bridges	21,121.56					
Public buildings	5,217.82					
Contingent expenses	87.64				26,427.02	
Repayments of loans to Insular Treasury	3,000.00				3,000.00	
Payments to municipalities			253,935.25	10,022.07	253,933.25	10,022.07
Loans to municipalities	11,000.00				11,000.00	
Exchanges and adjustments of currency	36,388.65	109,697.78	178.37	560.76	87,067.02	110,258.54
Balances June 30, 1905:						
Cash balances	77,693.72	9,222.69	36,031.53	46.71		
Credits in suspense, present treasurer	5,487.17	* 46.82	1.21		119,213.63	9,222.58
Total	329,343.63	118,873.65	290,146.36	10,629.54	619,489.99	129,503.19

\* Due officer.

## THE PROVINCE OF UNION.

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
DEBIT.						
Balances:						
Cash balances July 1, 1904	6,994.83	10,597.26	*252.54	4.58		
Credits in suspense July 1, 1904	4,674.64	*3,457.59	841.20	3,651.97	12,258.13	10,796.22
Collections:						
Registry of property	48.51					
Industrial tax	4,951.29	90.47	4,951.03	90.46		
Cedula tax	2,269.50	344.96	2,269.50	344.97		
Stamp tax	298.26	5.25	298.29	5.25		
Cart tax	1,333.50	7.15	1,333.50	7.15		
Land tax	28,460.83	193.78	37,947.60	258.37		
Municipal taxes			24,164.41	1,339.49		
Miscellaneous	442.00				108,768.22	2,687.30
Congressional relief fund, sales of rice	1,091.78				1,091.78	
Internal-revenue refunds, Act No. 1189:						
Cedula	12,844.00		12,844.00			
Municipal licenses			1,352.50			
Refund by settlement warrants	4,139.55		6,209.32		37,389.37	
Forestry refunds, Act No. 527	369.31		369.30		738.61	
Exchanges and adjustments of currency	25,657.07	35,927.50	9,072.46	7,163.21	34,729.53	43,090.71
Total	93,575.07	43,708.78	101,400.57	12,865.45	194,975.64	56,574.23
CREDIT.						
Expenditures, provincial:						
Salaries and wages	30,087.04	1,341.40				
Public buildings	356.43					
Roads and bridges	10,116.81					
Contingent expenses	15,417.56	175.00			55,977.84	1,516.40
Expenditures, Congressional relief:						
Roads and bridges	3,965.38					
Public buildings	831.23				4,796.61	
Payments to municipalities			84,105.13	2,050.27	84,105.13	2,050.27
Exchanges and adjustments of currency	30,118.92	29,362.80	5,979.59	10,815.18	36,098.51	40,177.98
Balances June 30, 1905:						
Cash balances	5,522.47	12,829.58	8,220.00			
Credits in suspense—						
Present treasurer	479.86					
Former treasurer	*3,320.63		3,095.85		13,997.55	12,829.58
Total	93,575.07	43,708.78	101,400.57	12,865.45	194,975.64	56,574.23

\* Due officer.

## THE PROVINCE OF ZAMBALES.

Item.	Provincial.		Municipal		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances:						
Cash balance July 1, 1904	8,616.16	11.50	2,029.10	8.56	-----	-----
Credits in suspense July 1, 1904	1,063.69	598.04	132.26	23.00	11,841.21	641.10
Collections:						
Registry of property	11.00	-----	-----	-----	-----	-----
Industrial tax	1,360.47	10.18	1,360.28	10.17	-----	-----
Cedula tax	1,650.00	22.55	1,650.00	22.55	-----	-----
Stamp tax	76.70	.30	76.65	.31	-----	-----
Cart tax	941.60	2.42	941.60	2.42	-----	-----
Land tax	9,837.00	111.77	10,792.67	138.48	-----	-----
Municipal taxes	-----	-----	16,777.72	60.16	-----	-----
Miscellaneous	908.61	-----	-----	-----	46,384.30	381.31
Congressional relief fund, sales of rice	9,951.12	679.61	-----	-----	9,951.12	679.61
Internal-revenue refunds, Act No. 1189:						
Cedula	5,674.50	-----	5,674.50	-----	-----	-----
Municipal licenses	-----	-----	550.00	-----	-----	-----
Refund by settlement warrants	1,799.80	-----	2,699.71	-----	16,398.51	-----
Forestry refunds, Act. No. 527	2,909.77	-----	2,909.75	-----	5,819.52	-----
Payments to province from Insular Treasury	1,212.00	-----	-----	-----	1,212.00	-----
Transfers	172.52	-----	-----	-----	172.52	-----
Exchanges and adjustments of currency	4,254.97	4,265.74	111.13	-----	4,366.10	4,265.74
Total	50,439.91	5,702.11	45,705.37	265.65	96,145.28	5,967.76
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	18,365.00	-----	-----	-----	-----	-----
Public buildings	803.92	-----	-----	-----	-----	-----
Roads and bridges	8,818.34	-----	-----	-----	-----	-----
Contingent expenses	5,448.47	-----	-----	-----	33,435.73	-----
Expenditures, Congressional relief:						
Roads and bridges	1,865.13	679.61	-----	-----	-----	-----
Public buildings	2,444.78	-----	-----	-----	4,309.91	679.61
Payments to municipalities	-----	-----	43,901.66	143.41	43,901.66	143.41
Transfers	-----	-----	101.86	-----	101.86	-----
Exchanges and adjustments of currency	3,669.81	4,912.63	-----	122.24	3,669.81	5,034.87
Balances June 30, 1905:						
Cash balances	7,663.77	-----	1,635.11	-----	-----	-----
Credits in suspense—						
Present treasurer	738.09	-----	52.74	-----	-----	-----
Former treasurer	622.60	109.87	14.00	-----	10,726.31	109.87
Total	50,439.91	5,702.11	45,705.37	265.65	96,145.28	5,967.76

\* Due officer.

# CONSOLIDATION OF THE GENERAL ACCOUNTS OF PROVINCIAL TREASURERS.

While there is no direct relation between the financial transactions of one province and those of another, for the statistical information which it may afford, a consolidated statement of the items entering into the accounts of the various provincial treasurers is given in the following table:

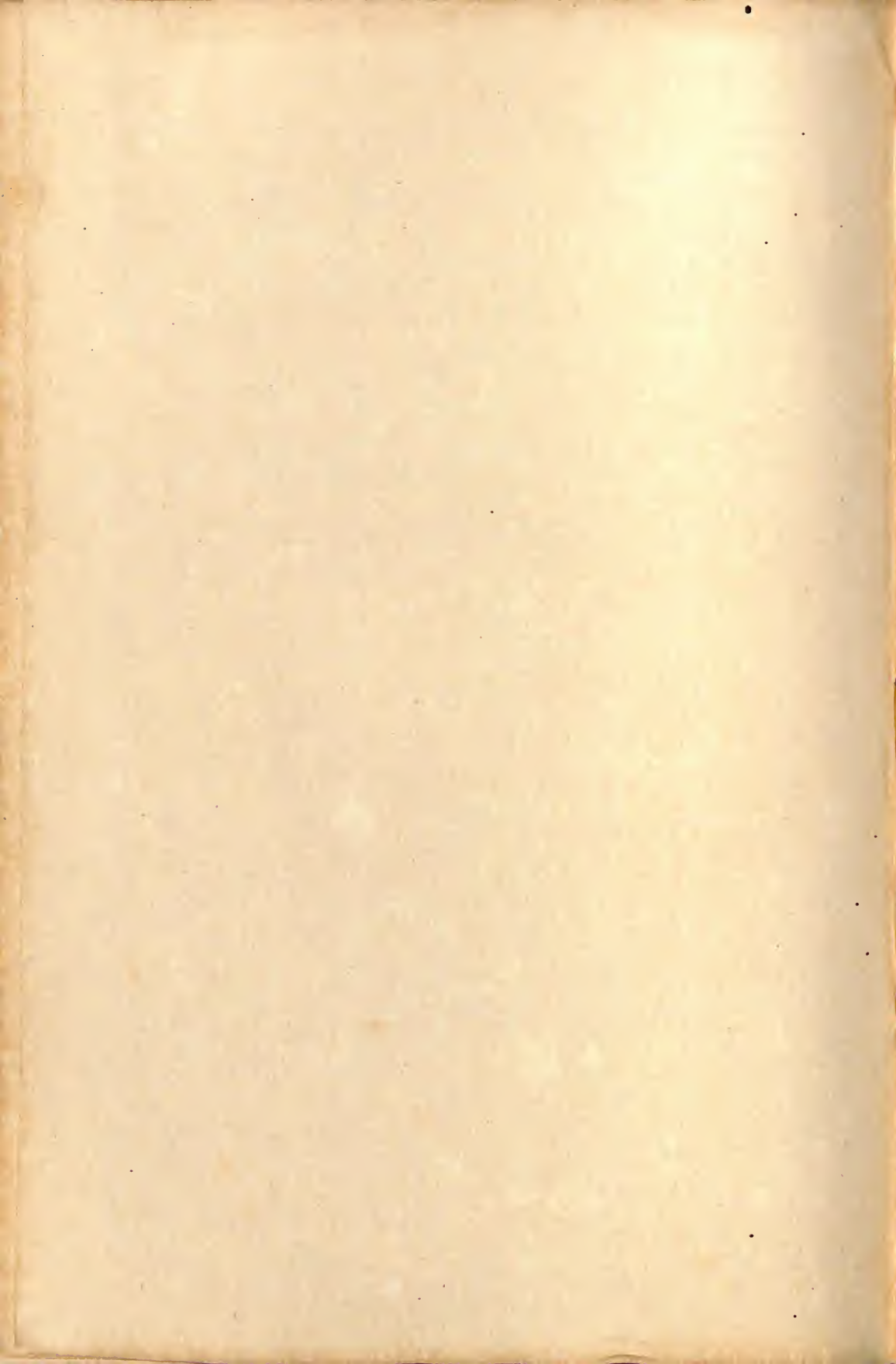
*Consolidation of items in the general accounts of provincial treasurers.*

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
<b>DEBIT.</b>						
Balances on hand July 1, 1904	1,534,630.73	318,378.29	350,606.43	77,774.02	1,885,237.16	396,152.31
Collections:						
Registry of property	11,526.64					
Industrial tax	274,837.45	11,147.67	251,644.22	9,777.96		
Cedula tax	243,116.39	38,609.18	228,046.89	34,189.17		
Stamp tax	17,722.10	401.80	16,528.31	392.91		
Cart tax	38,807.00	858.87	38,930.03	858.82		
Land tax	1,169,376.49	44,773.04	1,442,427.57	58,039.58		
Municipal taxes			1,570,112.09	57,269.51		
Miscellaneous	38,730.48	267.18			5,341,305.66	256,585.69
Congressional relief fund:						
Sales of rice	285,388.49	2,951.00				
Payments to provinces	35,705.80					
Miscellaneous	326.01					
Internal-revenue refunds, Act No. 1189:					321,420.30	2,951.00
Cedula	669,966.50		656,622.50			
Municipal licenses			67,055.35			
Refund by settlement warrants	239,955.58		316,795.71		1,950,395.64	
Internal-revenue refunds, Acts No. 163 and 311, refund by settlement warrant	82,009.21		1,070.24		83,079.45	
Forestry refunds, Act No. 527	53,338.45		48,259.84		101,598.29	
Customs collections (Moro Province)	263,367.11	554.53			263,367.11	554.53
Payments to provinces from Insular Treasurer	160,104.27				160,104.27	
Loans to provinces from Insular Treasurer	180,000.00				180,000.00	
Loans by provinces to municipalities, repaid	21,257.54	1,571.58			21,257.54	1,571.58
Transfers	841,975.76	204,143.01	215,135.12	25,517.12	1,057,110.88	229,660.13
Exchanges and adjustments of currency	2,203,878.46	2,315,075.50	100,429.67	12,687.31	2,304,308.13	2,327,762.81
<b>Total</b>	<b>8,365,520.46</b>	<b>2,938,731.65</b>	<b>5,303,663.97</b>	<b>276,506.40</b>	<b>13,669,184.43</b>	<b>3,215,238.05</b>
<b>CREDIT.</b>						
Expenditures, provincial:						
Salaries and wages	1,503,847.25	6,318.29				
Public buildings	228,200.74	570.80				
Roads and bridges	602,778.47	3,112.73				
Contingent expenses	912,343.77	7,741.04				
Miscellaneous	33,988.62	4,767.92				
Expenditures, Congressional relief fund:					3,281,158.85	22,510.78
Roads and bridges	287,780.60	1,365.31				
Public buildings	109,795.97					
Contingent expenses	4,936.70	550.57				
Miscellaneous	3,838.58				406,351.85	1,915.88
Payments to municipalities			4,690,414.00	141,088.46	4,690,414.00	141,088.46
Repayments of loans to Insular Treasurer	14,000.00				14,000.00	
Repayments of advance to Insular Treasurer	3,973.82		1,243.58		5,217.40	

*Consolidation of items in the general accounts of provincial treasurers—Continued.*

Item.	Provincial.		Municipal.		Total.	
	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.	Philippine currency.	Mexican currency.
CREDIT—continued.						
Loans to municipalities .....	46,200.81	2,000.00	-----	-----	46,200.81	2,000.00
Refunds of excess collec- tions .....	475.79	1,034.99	1.55	3.96	477.34	1,038.95
Refund to Insular Govern- ment of customs expendi- tures (Moro Province) .....	52,009.58	-----	-----	-----	52,009.58	-----
Loss, rule 28, Act No. 90 .....	242.70	614.98	-----	-----	242.70	614.98
Transfers .....	837,937.35	204,174.05	219,173.53	25,486.08	1,057,110.88	229,660.13
Exchanges and adjustments of currency .....	1,977,432.08	2,554,677.90	10,688.21	108,716.55	1,988,120.29	2,663,394.45
Balances June 30, 1905:						
Cash balances .....	1,621,728.20	152,173.01	282,254.44	46.71	-----	-----
Credits in suspense—						
Present treasurer .....	93,826.32	6,064.34	89,691.92	-----	-----	-----
Former treasurer .....	30,183.11	5,694.40	10,196.74	1,164.64	2,127,880.73	153,014.42
Total .....	8,365,520.46	2,938,731.65	5,303,663.97	276,506.40	13,669,184.43	3,215,238.05

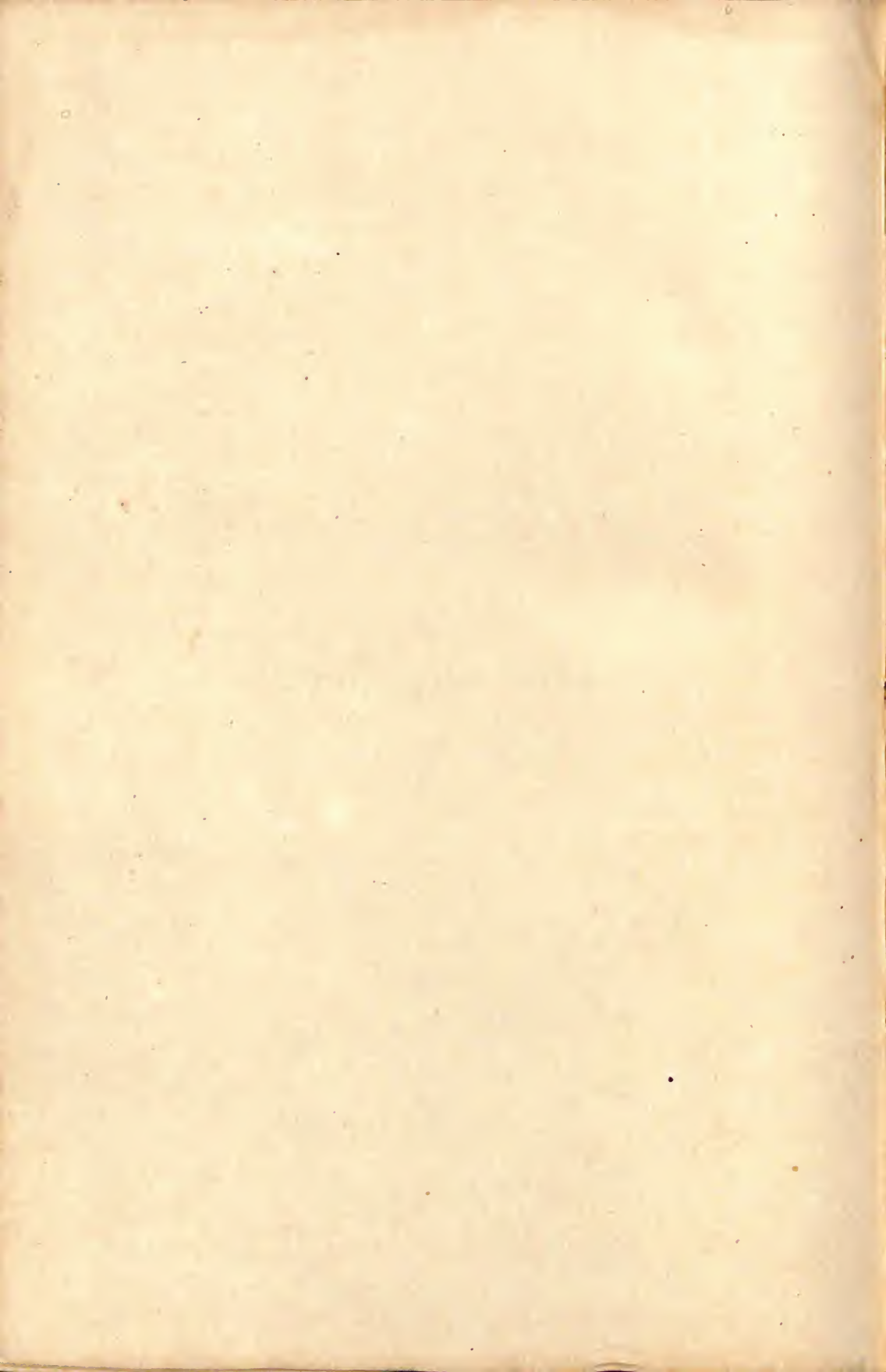
\* Due officer.



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## THE MONEY-ORDER SYSTEM.

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## THE MONEY-ORDER SYSTEM.

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### DEPARTMENT OF COMMERCE AND POLICE, BUREAU OF POSTS.

The money-order system of the Philippine Islands, operated by the Bureau of Posts, is analogous to that of the United States in all of its details.

Money orders issued in the United States and paid in the Philippine Islands are charged to the United States. Orders issued in the Philippines and paid in the United States are charged to the Philippines. Under this reciprocal arrangement paid orders are respectively transmitted as remittances to the country in which issued.

The only revenue which accrues from the money-order system is the net amount of fees received, after all losses have been deducted therefrom.

An analysis of the money-order statement shows there were balances in the hands of postmasters June 30, 1904, amounting to \$786,104.02, and there was due from former postmasters at that date \$2,615.90, and due to former postmasters the sum of \$36.18. During the fiscal year 84,420 money orders were issued for the aggregate sum of \$3,444,053.48, upon which fees were received amounting to \$14,572.14.

The number of orders paid during the fiscal year was 43,748, aggregating \$1,784,820.54. There was remitted to the United States for credit of the Philippine money-order system, on account of money orders of Philippine issue paid in the United States, the sum of \$1,700,000. There was transferred to postal funds \$15,023.23, and \$5,136.41 was deposited in the Insular Treasury on account of invalid money orders, for the credit of a permanent appropriation from which money orders remaining unpaid more than one year from the last day of the month of issue are payable.

There were balances in the hands of postmasters on June 30, 1905, aggregating \$739,937.45, which sum includes the balances in the hands of the postmaster at Manila as the designated depository of money-order funds. There was due from former postmasters June 30, 1905, \$2,427.91, while balances due former postmasters that date aggregated \$36.18.

Appended is a tabulated statement of the money-order transactions during the fiscal year at each of the various money-order offices in the Islands and a statement of the general account with the United States.

The account is stated entirely in United States currency, all transactions of the money-order system being so expressed.

## Statement of the money-order business of the post-offices in the Philippine Islands, fiscal year 1905.

## DEBIT.

Post-office.	Balance in the hands of postmasters June 30, 1904.	Balance due from former postmasters June 30, 1904.	Number of orders issued.	Amount of orders issued.	Fees.	Deposits received at Manila from postmasters.	Funds received transferred from Manila.	Balance due former postmasters June 30, 1905.	Total.
Angeles.....	\$24.50	.....	120	\$4,972.78	\$21.68	.....	\$23.66	.....	\$5,042.62
Aparri.....	767.22	\$1,575.49	1,063	67,599.84	243.09	.....	.....	.....	70,185.64
Bacolod.....	96.41	.....	665	19,976.50	98.24	.....	.....	.....	20,171.15
Bacolod.....	1.45	.....	29	1,041.59	4.51	.....	72.86	.....	1,120.41
Baguio.....	600.53	.....	717	18,536.13	96.33	.....	1,900.00	.....	21,222.99
Balanga.....	.....	.....	178	2,697.26	19.16	.....	292.25	.....	2,908.67
Bangueled.....	55	.....	110	4,224.16	18.63	.....	.....	.....	4,243.34
Batangas.....	1,326.20	.....	1,889	60,327.82	288.16	.....	.....	.....	61,942.18
Bayambang.....	34.87	.....	806	14,814.32	98.12	.....	.....	.....	15,236.01
Bayombong.....	463.75	.....	256	6,698.21	34.31	.....	.....	.....	7,136.27
Boca.....	68.41	.....	160	3,481.68	20.21	.....	620.89	\$0.05	4,191.24
Calapan.....	661.63	2.03	461	23,011.05	90.88	.....	606.00	5.00	23,770.59
Calamba.....	63.14	999.83	546	11,209.14	64.92	.....	.....	.03	12,943.06
Calapan.....	175.13	.....	213	6,101.05	30.13	.....	74.50	.....	6,380.81
Calbayog.....	4,344.66	.....	1,609	55,070.60	251.07	.....	.....	.....	59,666.33
Camp Jossman.....	55.08	.....	916	16,689.83	104.41	.....	.....	.....	16,849.32
Camp Marhuil.....	2,188.94	.....	2,066	55,781.95	282.94	.....	.....	.....	58,253.83
Camp Overton.....	1,414.79	.....	1,452	53,777.63	236.54	.....	.....	.....	55,428.96
Camp Stolsenburg.....	145.32	.....	1,484	22,308.52	157.71	.....	.....	.....	22,611.55
Capiz.....	464.69	.....	770	23,904.47	114.45	.....	.....	.....	24,483.61
Cathalogan.....	42.54	.....	631	20,733.74	95.65	.....	4,030.00	.....	20,871.93
Cavite.....	2,100.87	.....	3,035	97,023.44	459.32	.....	.....	.....	103,683.63
Cebu.....	158.91	.....	1,531	57,149.47	273.85	.....	.....	.....	57,882.23
Cerrantes.....	132.34	.....	108	2,811.36	11.55	.....	.....	.....	2,988.25
Corregidor.....	8.21	.....	273	5,696.18	32.69	.....	.....	.....	5,734.08
Cotabato.....	3,210.71	.....	1,006	92,806.96	345.61	.....	.....	.....	96,463.28
Cuyo.....	.....	.....	107	6,615.71	21.36	.....	784.00	.....	7,423.97
Dact.....	.....	.....	174	4,938.80	24.86	.....	330.00	.....	5,293.66
Dagupan.....	103.63	.....	898	34,558.72	151.83	.....	.....	.....	35,014.18
Davao.....	292.06	.....	654	8,443.69	37.45	.....	769.41	.....	9,250.55
Dumaguete.....	8.14	.....	127	21,082.98	98.92	.....	.....	.....	22,073.96
Iba.....	.....	.....	153	2,229.46	14.65	.....	673.20	.....	2,251.65
Iligan.....	5,028.86	.....	763	3,717.92	20.00	.....	.....	.....	4,411.72
Iligan.....	791.09	.....	2,712	56,959.35	197.79	.....	.....	.....	62,186.00
Iloilo.....	2,489.38	.....	1,872	92,394.91	416.79	.....	1,000.00	30.16	94,602.79
Jolo.....	48.18	.....	1,869	73,606.73	322.40	.....	.....	.....	78,908.73
Laosag.....	680.59	.....	1,821	28,149.64	130.22	.....	.....	.....	28,328.04
Legaspi.....	.....	.25	.....	38,079.39	273.31	.....	.....	.....	39,083.57

Lingayen	36.02	514	9,895.93	60.95					9,992.90
Los Baños	104.06	825	17,136.67	100.36					17,531.09
Lucena	545.62	1,590	39,036.46	207.47			170.00		39,803.55
Malabang	7,725.74	2,664	118,150.89	481.43					126,338.56
Malolos	35.78	396	8,097.37	47.32					8,180.47
Manila	735,458.61	29,614	1,515,480.24	5,897.27					3,896,363.44
Masbate	141.78	343	7,732.13	42.51			2,700.00		10,616.42
Misamis								.64	.64
Nueva Caceres	1,301.72	803	34,722.87	142.08					36,166.67
Olongapo	117.07	994	26,544.27	136.31			780.00		27,587.65
Ormoc	472.45	493	17,087.25	76.70					17,636.40
Romblon	298.02	212	3,714.33	23.69					3,946.04
San Fernando, Pampanga	44.11	368	10,057.27	50.36			310.00		10,461.74
San Fernando, Union	201.31	1,343	41,554.72	198.89					41,954.92
San Isidro, Nueva Ecija	135.35	458	12,225.18	63.00			1,731.00		14,174.53
San Jose, Antique	90.11	236	5,687.39	30.48			263.00		6,070.98
Santa Cruz, Laguna	25.49	319	10,998.83	50.19			187.02		11,261.53
Sorsogon	383.57	725	18,032.66	95.76			1,500.00		18,531.99
Surigao	99.65	282	7,588.90	37.89				.30	8,714.46
Tacloban	3,043.72	1,533	60,521.35	261.20					63,864.87
Tagbilaran	16.26	340	8,632.83	45.37					9,035.44
Taiao	50.91	331	8,282.47	44.11			657.95		8,714.46
Tuguegarao	207.47	448	15,162.50	69.16					15,439.13
Twin Peaks	722.17	1,914	104,313.02	403.90					105,449.09
Vigan	3,535.24	1,077	21,236.04	100.00			1,400.00		26,291.28
Zamboanga	3,382.01	3,545	179,809.67	701.17					183,892.85
Total debit	786,104.02	84,420	3,444,053.48	14,572.14			1,549,518.32	36.18	5,818,429.28

## Statement of the money-order business of the post-offices in the Philippine Islands, fiscal year 1905—Continued.

## CREDIT.

Post-offices.	Num- ber of orders paid and repaid.	Amount of orders paid and repaid.	Amount deposited at Manila.	Trans- ferred from Manila to other offices.	Trans- ferred to postal funds.	Credit to postmaster, Manila, for remittances to United States.	Depos- ited in Treasury account of invalid money orders.	Balance due former masters June 30, 1904.	Balance due from postmas- ters June 30, 1905.	Balance due the Govern- ment June 30, 1905.	Total.
Angeles	34	\$619.28	\$4,360.36							\$62.98	\$5,042.62
Apariti	97	3,378.49	62,791.46							2,617.09	70,185.64
Bacolod	143	3,913.50	16,032.82						\$1,398.60	224.83	20,171.15
Bacolod	1	100.00	1,020.41							1,120.41	21,292.99
Baguio	189	9,309.93	11,449.57							2,968.67	24,268.67
Balanga	27	507.69	2,448.02							4,243.31	61,942.18
Batangas	10	143.75	3,838.11							500.64	15,206.01
Bayambang	467	10,411.72	51,029.82							91.25	7,156.27
Bayombong	85	2,273.00	12,931.76							850.51	4,131.24
Boac	20	586.44	5,719.32					\$0.05		70.89	23,770.59
Cagayan	26	976.77	3,144.03					5.00		59.82	12,943.06
Calamba	78	3,097.94	20,198.75					.63	988.73	218.53	39,666.33
Calamba	102	3,539.21	8,355.27							274.60	201.08
Calbayog	33	1,103.28	5,039.00							2,069.63	58,253.83
Camp Jossman	126	3,534.55	55,837.18							2,485.02	55,428.96
Camp Marahui	128	3,354.65	13,293.69							35.81	22,611.55
Camp Overton	231	9,559.87	46,634.93							1,267.85	20,871.93
Camp Stolsenburg	398	19,221.53	33,722.41							1,226.24	103,633.63
Capiz	141	3,783.23	18,732.51							462.80	57,882.25
Catbalogan	86	3,536.27	19,685.49							126.99	7,734.08
Cavite	101	2,654.23	17,639.48							2,752.57	96,433.28
Cebu	687	27,590.12	74,817.27							140.87	7,423.97
Cebu	1,011	31,199.96	26,219.47							156.81	6,293.66
Cervantes	25	1,131.74	1,669.52							10.85	35,014.18
Corregidor	46	625.98	5,037.98							1,235.83	3,250.35
Cotabato	274	9,132.42	84,568.29							284.77	22,073.96
Cuyo	21	1,166.36	5,816.74							63.29	2,251.65
Daei	27	1,250.35	3,886.50							362.01	4,411.12
Dagupan	306	10,278.76	24,724.57							2,078.36	62,186.00
Davao	65	3,952.97	4,061.75							656.58	94,602.79
Dumaguete	131	7,383.45	14,405.74							1,957.57	78,508.73
Iba	16	644.86	1,543.50								
Iligan	34	1,214.40	2,894.68								
Iligan	246	8,733.75	50,773.89								
Iloilo	1,424	43,094.09	48,852.12								
Jolo	426	14,938.78	61,582.22					30.16			

Laoag	160	6,946.08	20,555.61						825.75	28,328.01
Legaspi	281	11,453.82	46,770.43						809.07	59,033.57
Lingayen	103	3,182.39	6,741.51						69.00	9,992.90
Los Baños	176	3,833.68	13,673.27						24.14	17,531.09
Lucena	171	6,183.87	33,005.99						619.69	39,899.55
Malabang	348	15,522.65	102,051.20						8,781.71	126,358.56
Malolos	51	902.68	7,276.32						1.27	8,180.47
Manila	32,288	1,372,088.44		\$21,529.24	\$15,023.23	\$1,700,000.00	\$5,136.41		632,886.12	3,806,383.41
Masbate	76	4,720.86	5,562.97						352.59	10,616.42
Misamis								.64		64
Nueva Caceres	102	3,373.52	30,615.16						2,177.99	36,166.67
Olongapo	206	6,412.92	21,148.06						26.67	27,587.65
Ormoc	81	2,275.00	15,138.02						223.38	17,636.40
Romblon	26	538.36	3,314.64						93.04	3,946.04
San Fernando, Pampanga	112	3,285.35	6,971.56						204.83	10,461.74
San Fernando, Union	212	8,593.81	33,310.14						50.97	41,954.92
San Isidro, Nueva Ecija	139	5,320.90	8,757.31						96.90	14,174.53
San Jose, Antique	35	1,414.02	4,095.04						50.92	6,070.98
Santa Cruz, Laguna	112	1,936.15	8,753.58						571.80	11,261.53
Sorsogon	75	1,940.22	16,460.65						131.72	18,531.99
Surigao	60	2,808.00	5,966.49						451.95	9,226.41
Tacloban	323	14,072.07	48,136.51						333.58	63,864.87
Tagbilaran	19	313.14	8,067.74				.30	38.30	1,617.66	8,714.46
Tarlac	49	1,650.62	7,357.50						27.32	9,035.44
Tuguegarao	74	1,944.44	13,384.84						109.85	15,439.13
Twin Peaks	286	15,384.15	89,924.38						140.56	105,449.69
Vigan	164	6,923.55	19,148.16						219.57	26,291.28
Zamboanga	757	31,801.84	148,012.65						4,078.36	183,892.85
Total credit	43,748	1,784,820.54	1,549,518.32	21,529.24	15,023.23	1,700,000.00	5,136.41	36.18	739,637.45	5,818,429.28

*Recapitulation of money-order business.*

Character of item.	Debit.	Credit.
Balance in the hands of postmasters June 30, 1904 .....	\$786,104.02	-----
Amount due from former postmasters June 30, 1904 .....	2,615.90	-----
Amount received for money orders issued .....	3,444,053.48	-----
Amount received for fees on money orders issued .....	14,572.14	-----
Amount due former postmasters June 30, 1905 .....	36.18	-----
Amount of money orders paid .....	-----	\$1,784,820.54
Amount transferred to postal funds .....	-----	15,023.23
Amount remitted to United States Government .....	-----	1,700,000.00
Amount deposited in Treasury on account of invalid money orders .....	-----	5,136.41
Amount due former postmasters June 30, 1904 .....	-----	36.18
Amount due from former postmasters June 30, 1905 .....	-----	2,427.91
Balance in the hands of postmasters June 30, 1905 .....	-----	739,937.45
Total .....	4,247,381.72	4,247,381.72

*General account of the money-order transactions between the Philippine Islands and the United States.*

Character of item.	Debit.	Credit.
Balance due United States June 30, 1904 .....	\$49,091.46	-----
Orders of Philippine issue paid in United States, fiscal year 1905:		
First quarter .....	\$605,286.39	
Second quarter .....	439,185.24	
Third quarter .....	364,096.56	
Fourth quarter .....	386,320.34	
	1,794,888.53	-----
Orders of United States issue paid in the Philippines, fiscal year 1905:		
First quarter .....	\$32,195.79	
Second quarter .....	34,198.95	
Third quarter .....	37,026.92	
Fourth quarter .....	33,503.48	
	-----	\$136,925.14
Cash remitted to the United States, fiscal year 1905:		
First quarter .....	\$500,000.00	
Second quarter .....	400,000.00	
Third quarter .....	395,000.00	
Fourth quarter .....	405,000.00	
	-----	1,700,000.00
Balance due United States .....	-----	7,054.85
Total .....	1,843,979.99	1,843,979.99

## REVISION OF THE ACCOUNTING SYSTEM.

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The original accounting system in the Philippines was installed by the Army while actually engaged in military operations. The system was necessarily crude, and intended only to meet temporarily the conditions as they arose. Later it became necessary to adopt and install a stable system. This was authorized in an executive order issued by President McKinley, February 21, 1901, and under it certain rules and regulations were issued by the Secretary of War, all of which were incorporated into a statute of the Philippine Commission and became known as Act No. 90.

The system thus defined was in reality the result of practical experience in Porto Rico and Cuba. It met the conditions in the Philippines most admirably, but no accounting system mapped out 11,000 miles from the scene of its operation could be expected to be perfect in all of its details. Desirable amendments were made from time to time, and a complete revision has now been made as the result of recommendations of the Auditor, acting with a committee appointed by the Governor-General.

A system of accounting which satisfactorily met unusual conditions in Porto Rico and Cuba, as well as the hard and unusual conditions which prevailed in the Philippine Islands through a period during which two currencies, with a frequently fluctuating ratio, were employed, could not be condemned and cast aside, and it was not with this spirit or purpose that the revision was undertaken. The real purpose was to incorporate into law those things which experience had shown to be desirable and to cast out those which had been found to be unnecessary or undesirable. The act became effective October 20, 1905, but, as to the method of audit, was made retroactive from the beginning of the present fiscal year.

The important changes brought about by the new Philippine Accounting Act (No. 1402 of the Philippine Commission) are as follows:

(1) The European method of audit is authorized, and under it statistical results may be stated much earlier than under the old method.

Under the European method of treatment the account is audited in all of its elements except as to the vouchers, which are temporarily accepted at their face value. The accounts go to the books on this basis and show immediately two results for disbursement and revenue accounts, respectively, (a) the actual disbursements and (b) the reported collections. The vouchers are then taken up in detail and given the same audit

as under the old system, and all items not then allowed are suspended or "charged back" against the officer. If he succeeds in satisfying the demands of the audit so as to remove the charges, the book entries remain the same. If he does not so succeed, the disallowed disbursements are debited to him as refunds of expenditures, and the same net result as under the old system is reached. Collections not taken up are likewise charged in revenue accounts.

(2) All collections subject to refund, such as joint Insular and provincial collections, refundable export duties, etc., will be divided before deposit.

In other words, the general revenues from which appropriations are to be made will not be inflated by amounts to be subsequently refunded.

Heretofore the Auditor has not been able to state definitely the amount in the Treasury actually available for appropriation. This was not due to any fault of the accounting system, but was due to legislation which provided that revenues belonging in part to the Insular Government and in part to the provinces, or refundable for some other purpose, should be deposited in the Treasury without deduction or segregation, it being provided that the refunds should be made at a subsequent date, when all of the facts upon which they are based have been ascertained. There have been many propositions of this kind. The most recent one is the Internal Revenue Law. This law in its original form provided that all the internal revenue collected throughout the Islands should be deposited in the Insular Treasury without segregation or deduction, and that at the close of each quarter the Auditor should refund to each province, pro rata according to population as shown by the last census, 25 per cent of the gross collections.

The amount of refund due any province could not be determined until after the complete settlement of the accounts of each quarter had been made and the distribution determined. This condition has been overcome in sections 79, 80, and 81 of the new Accounting Act. Under this legislation practically all money deposited in the Treasury and subject to refund will be segregated in advance, and the general fund available for appropriation will be stated separately. All future statements as to funds available for appropriation will therefore be net.

(3) The rendition and settlement of accounts by fiscal years has been abolished, and for statistical purposes the date of payment will control. General appropriations are made available until expended.

Heretofore in the Philippines, as now in the United States, accounts have been stated by fiscal years. A payment made has always been charged to the fiscal year in which the obligation was contracted, regardless of the date of payment, even if several years afterwards. This has required a great deal of paper work in separate accounting both to the disbursing officer and to the Auditor without accomplishing any real result. Under the fiscal-year system it is possible for a Bureau or Office to

make a large contract or purchase on practically the last day of the year, although it is definitely known that the articles purchased will not be consumed or utilized for months. The old method of charging such articles to the fiscal year in which contracted for is certainly as arbitrary as the new method of making the date of payment control for purposes of making the statistical charge. Where nonexpendable property is purchased to be used during a period of ensuing months or years, it is certainly not essential that such purchase shall be charged to the particular fiscal year in which the contract was made. If the Government were doing business like a manufacturing enterprise, for the purpose of making a profit and declaring dividends, it would be desirable to distribute this cost throughout the period in which the articles purchased are expended or consumed, but it is impracticable for the Auditor to do this because it is a matter entirely within the knowledge and control of the various Bureaus and Offices. It was decided, therefore, that it was better that the date of payment should control so far as the statistical statements of expenditures are concerned. A disbursement will appear in the report of the Auditor for the year in which the money was actually paid out, regardless of the fiscal year in which the obligation was incurred.

(4) A system of provincial accountability is devised, giving to the provinces a greater degree of autonomy than heretofore enjoyed by them, while at the same time preserving sufficient safeguards to secure uniformity of treatment of corresponding propositions throughout the provincial service.

Sections 95 to 108, inclusive, of the Accounting Act provide for a sufficient number of district auditors to examine and settle the accounts of the provincial treasurers, each district auditor to be located in the district to which he is assigned. Each province constitutes, in fact, a separate local government, and to provide for each an auditor for provincial purposes is analogous to providing an auditor for the Central Government. The work of the district auditors will be supervised and revised as indicated in the sections of the law cited, the Insular Auditor acting in the capacity of comptroller.

When examining officers and accountable officers are brought into close and constant association the probability of collusion is increased. The history of all accounting proves this. The success of this scheme will therefore depend upon the capacity and character of the various district auditors. If they are capable and incorruptible, success will be obtained. Otherwise, the results may be unsatisfactory.

The district auditors will also make such field examinations and counts of cash of Insular officials as may be directed from this office, and will become extremely valuable auxiliaries. The corps will give to the Auditor an agent in every locality to look into any matter which requires prompt investigation. When it is shown that an Insular officer is withholding deposits, "kiting," or is otherwise irregular, which facts are

usually clearly disclosed in his accounts, the district auditor will be directed to inspect at once the office concerned and report results. In this <sup>way</sup> may it be hoped to detect defalcations much more easily and quickly than heretofore.

(5) Requisitions will be allowed and warrants issued by the Auditor without reference to the Governor-General, and likewise postal drafts will be issued by the Auditor without the intervention of the Director of Posts.

Under the old system the approved requisitions and certified settlements were forwarded to the office of the Governor-General, where the warrants were drawn. This system operated as a safeguard and made it extremely improbable that anyone would attempt to issue a fraudulent warrant. To place this function solely in the office of the Auditor is certainly a compliment to its supposed integrity.

There are many other features in the law which need not be alluded to specifically. The Auditor's jurisdiction is materially strengthened throughout. One feature in particular defines embezzlement and the jurisdiction and powers of the courts relative to crimes against the public funds. Every change which has seemed desirable as the result of practical experience here has been included in the act, which is a codification of all previous laws on the subject of accounting. The law, as a whole, is most admirable, and sufficiently elastic to make many future amendments unnecessary.

It is the desire and purpose of the Auditor to hammer out of existence as rapidly as possible all unnecessary paper work; but no proposition which involves the safety of the Government's funds will be adopted. Proper checks and safeguards will be provided in all cases.

Respectfully,

  
Auditor.

The SECRETARY OF WAR.

The GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS.

The PHILIPPINE COMMISSION.



